

**EMPLOYEE BENEFITS**

**BUDGET REQUEST 2026**

**Kenneth J. Zellers, Commissioner**

**Office of Administration**

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## **EMPLOYEE BENEFITS OVERVIEW**

Appropriations for State employee benefits such as social security, retirement, and health insurance are appropriated centrally to the Office of Administration in House Bill 5, and are administered by the Division of Accounting. Each pay cycle, the employer share of benefits are transferred from the various state funds from which salaries of state employees are paid and deposited into specific contributions funds from which payments are made to the appropriate entity. Therefore, most benefit distributions are comprised of two requests: an appropriated transfer from the personal service fund and then an appropriated payment from the applicable contributions fund.

Other employee benefits paid by the Office of Administration are the State's reimbursement to the Division of Employment Security for unemployment costs and payment of workers' compensation expenses incurred as a result of a work related injury or illness.

Administrative appropriations that help manage employee benefits, but do not result in a cost to the State, are for employee-authorized deductions for voluntary life insurance, refunds of deductions withheld in error, a contingency for HR payroll processing time constraint issues and adequate up-front reimbursement of cafeteria plan medical costs, as required by the IRS.

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EP RTMENT		O E B					FLE IBILITY	
B		PPROP N ME	F N	F N TYPE	FLE TYPE	FY PPROP MT	FY T FP	FY R
5.450	Various	OASDHI TRF	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.275	\$222,565,199	5%	5%
5.465	Various	RETIREMENT SYSTEM TRF	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.275	\$776,863,876	5%	5%
5.500	Various	UNEMPLOYMENT BENEFITS	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds and Section 5.505	\$4,830,053	5%	5%
5.505	Various	HIGHWAY PATROL UNEMPLOYMENT BENEFITS	Vaious	OTHER	5% Flexibility between Section 5.500 and Section 5.505	\$100,000	5%	5%
5.510	Various	MCHCP TRF	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.275	\$527,203,040	5%	5%
5.545	Various	WORKERS' COMP TRF	Various	FED/OTHER	5% Flexibility between Federal & Other Funds	\$8,965,942	5%	5%

## CORE DECISION ITEM

Employee Benefits  
OASDHI Contributions Transfer  
CORE - OASDHI Contributions Transfer

Budget Unit 350143B  
Bill Section 05.450

### 1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	110,995,910	46,885,600	64,683,689	222,565,199
<b>Total</b>	<b>110,995,910</b>	<b>46,885,600</b>	<b>64,683,689</b>	<b>222,565,199</b>

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Federal Funds: Various Funds  
Other Funds: Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

### 2. CORE DESCRIPTION

Core funding for the transfer of the state's share of federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) contributions from the various state funds from which salaries of state employees are paid (excluding the Highway Patrol). The OASDHI wage base is tied to inflation and may increase each calendar year. The tax payable by each employer and employee is typically 6.2% of the wage base. The Medicare tax of 1.45% applies to all taxable wages earned and is paid by both the employee and the employer. There is no wage base for the Medicare tax however, beginning Jan 1, 2013, wages in excess of \$200,000 for individuals or \$250,000 for married filing jointly require an additional 0.9% withholding.

### 3. PROGRAM LISTING (list programs included in this core funding)

N/A

# CORE DECISION ITEM

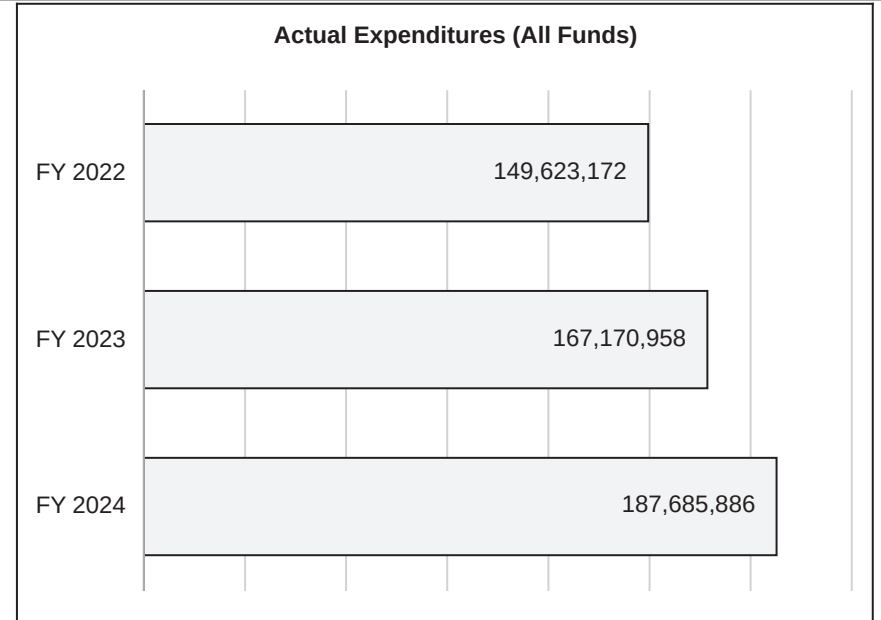
Employee Benefits  
OASDHI Contributions Transfer  
CORE - OASDHI Contributions Transfer

Budget Unit 350143B

Bill Section 05.450

## 4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations ( All Funds)	196,260,318	211,614,943	212,483,183	222,565,199
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(1,182,725)	(12,150)
Plus Transfers In	0	0	1,182,725	12,150
Budget Authority (All Funds)	196,260,318	211,614,943	212,483,183	222,565,199
Actual Expenditures (all Fund	149,623,172	167,170,958	187,685,886	N/A
Unexpended (All Funds)	46,637,146	44,443,985	24,797,297	N/A
Unexpended by Fund:				
General Revenue	18,888,855	19,259,045	2,562,755	N/A
Federal	15,759,046	14,401,590	11,614,860	N/A
Other	11,989,245	10,783,350	10,619,682	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Employee Benefits  
OASDHI Contributions Transfer  
CORE - OASDHI Contributions Transfer

Budget Unit 350143B

Bill Section 05.450

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
	<b>Total</b>	<b>0.00</b>	<b>110,995,910</b>	<b>46,885,600</b>	<b>64,683,689</b>	<b>222,565,199</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
	<b>Total</b>	<b>0.00</b>	<b>110,995,910</b>	<b>46,885,600</b>	<b>64,683,689</b>	<b>222,565,199</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Employee Benefits  
OASDHI Contributions Transfer  
CORE - OASDHI Contributions Transfer

Budget Unit 350143B

Bill Section 05.450

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
	<b>Total</b>	<b>0.00</b>	<b>110,995,910</b>	<b>46,885,600</b>	<b>64,683,689</b>	<b>222,565,199</b>	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CORE DECISION ITEM**

**Employee Benefits**  
**OASDHI Contributions Transfer**  
**CORE - OASDHI Contributions Transfer**

**Budget Unit 350143B**  
**Bill Section 05.450**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	212,483,183	0.00	187,685,886	0.00	222,565,199	0.00	16,162,898	0.00	222,565,199	0.00	0	0.00
<b>Total TRF</b>	<b>212,483,183</b>	<b>0.00</b>	<b>187,685,886</b>	<b>0.00</b>	<b>222,565,199</b>	<b>0.00</b>	<b>16,162,898</b>	<b>0.00</b>	<b>222,565,199</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>212,483,183</b>	<b>0.00</b>	<b>187,685,886</b>	<b>0.00</b>	<b>222,565,199</b>	<b>0.00</b>	<b>16,162,898</b>	<b>0.00</b>	<b>222,565,199</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

## CORE DECISION ITEM

Employee Benefits  
Highway Patrol - OASDHI Transfer  
CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B  
Bill Section 05.455

### 1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	11,951,231	11,951,231
<b>Total</b>	<b>0</b>	<b>0</b>	<b>11,951,231</b>	<b>11,951,231</b>

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

### 2. CORE DESCRIPTION

Core funding for the transfer of the state's share of federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) contributions (7.65%) from the State Highways and Transportation Department Fund from which salaries of the Highway Patrol employees are paid.

### 3. PROGRAM LISTING (list programs included in this core funding)

N/A

## CORE DECISION ITEM

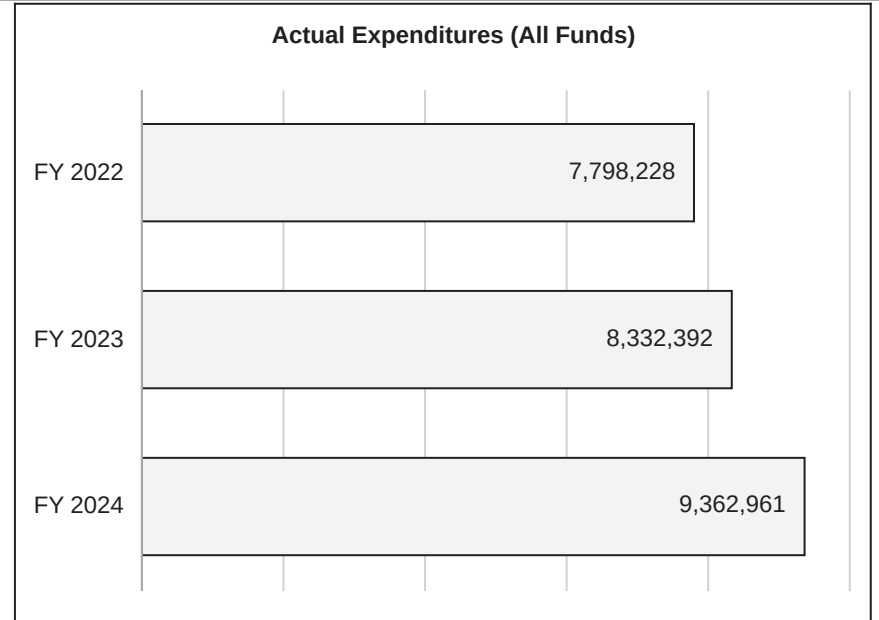
Employee Benefits  
Highway Patrol - OASDHI Transfer  
CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B

Bill Section 05.455

### 4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations ( All Funds)	9,465,000	9,855,000	11,951,231	11,951,231
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	9,465,000	9,855,000	11,951,231	11,951,231
Actual Expenditures (all Fund	7,798,228	8,332,392	9,362,961	N/A
Unexpended (All Funds)	1,666,772	1,522,608	2,588,270	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,666,772	1,522,608	2,588,270	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Employee Benefits  
 Highway Patrol - OASDHI Transfer  
 CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B

Bill Section 05.455

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	11,951,231	11,951,231	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>11,951,231</b>	<b>11,951,231</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	11,951,231	11,951,231	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>11,951,231</b>	<b>11,951,231</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Employee Benefits  
 Highway Patrol - OASDHI Transfer  
 CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B

Bill Section 05.455

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	11,951,231	11,951,231	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>11,951,231</b>	<b>11,951,231</b>	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Employee Benefits  
 Highway Patrol - OASDHI Transfer  
 CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B  
 Bill Section 05.455

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	11,951,231	0.00	9,362,961	0.00	11,951,231	0.00	760,037	0.00	11,951,231	0.00	0	0.00
<b>Total TRF</b>	<b>11,951,231</b>	<b>0.00</b>	<b>9,362,961</b>	<b>0.00</b>	<b>11,951,231</b>	<b>0.00</b>	<b>760,037</b>	<b>0.00</b>	<b>11,951,231</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>11,951,231</b>	<b>0.00</b>	<b>9,362,961</b>	<b>0.00</b>	<b>11,951,231</b>	<b>0.00</b>	<b>760,037</b>	<b>0.00</b>	<b>11,951,231</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

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	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	234,516,430	234,516,430
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	21, 5469 10	21, 5469 10

FTE	0800	0800	0800	0800
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Est8FrWMe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1702:Contribution Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0800	0800	0800	0800
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Est8FrWMe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**28. ORE DES. R PT OC**

Core funding for the state's share of federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) contributions on the salaries of state employees paid from all funds (including Highway Patrol). The OASDHI wage base is tied to inflation and may increase each calendar year. The tax payable by each employer and employee is typically 6.2% of the wage base. The Medicare tax of 1.45% applies to all taxable wages earned and is paid by both the employee and the employer. There is no wage base for the Medicare tax however, beginning Jan 1, 2013, wages in excess of \$200,000 for individuals or \$250,000 for married filing jointly require an additional 0.9% withholding.

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N/A

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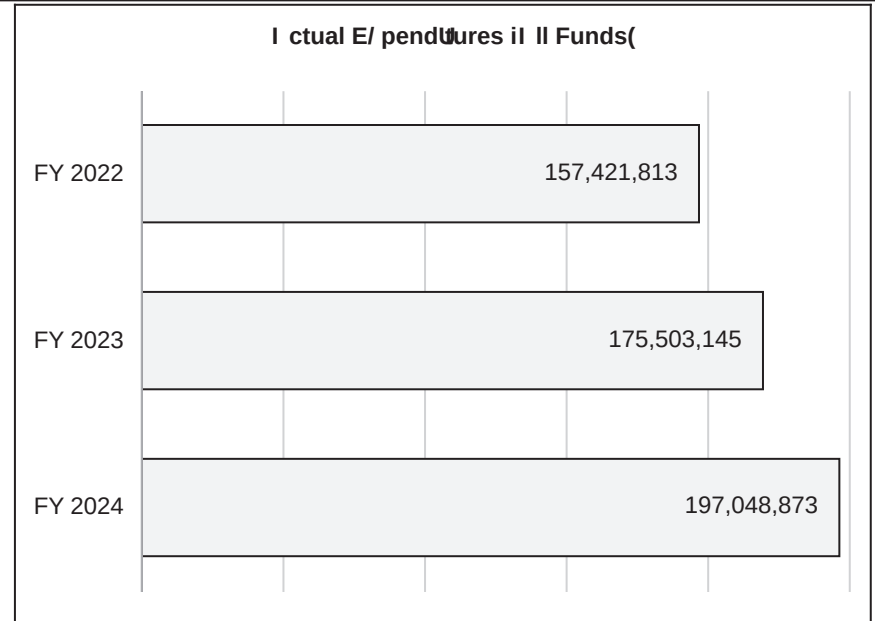
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	FY 2022	FY 2021	FY 202,	FY 2025
	I ctual	I ctual	I ctual	. urrent Yr8 as og H2, 12,
Appropriations ( All Funds)	197,886,191	209,609,000	224,434,414	234,516,430
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	197,886,191	209,609,000	224,434,414	234,516,430
Actual Expenditures (all Fund	157,421,813	175,503,145	197,048,873	N/A
Unexpended (All Funds)	40,464,378	34,105,855	27,385,541	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	40,464,378	34,105,855	27,385,541	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).



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TI FP I ger xETOES							
	PS	0.00	0	0	234,516,430	234,516,430	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	21, 5469 10	21, 5469 10	
One-Tlmes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 ) eMlnM. ore							
	PS	0.00	0	0	234,516,430	234,516,430	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	21, 5469 10	21, 5469 10	
Department Request I dVstments							

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<b>Department Request . ore</b>							
PS	0.00	0	0	234,516,430	234,516,430		
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
<b>Total</b>	<b>0800</b>	<b>0</b>	<b>0</b>	<b>0 21, 5469 10</b>	<b>21, 5469 10</b>		
<b>Governor's Recommended . ore</b>							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
<b>Total</b>	<b>0800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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**Summarf ogthe . ore Bf E/ pendure Tf pes**

I ccount	FY2, ) udMet		FY2, I ctual		FY25 ) udMet		FY25 I ctual as ogH2, l2,		FY26 DTREj		FY26 GxRE.	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	224,434,414	0.00	197,048,873	0.00	234,516,430	0.00	16,923,023	0.00	234,516,430	0.00	0	0.00
<b>Total PS</b>	<b>22, 9 1, 9 4,</b>	<b>0800</b>	<b>4H90, 79Q1</b>	<b>0800</b>	<b>21, 5469 10</b>	<b>0800</b>	<b>469+21921</b>	<b>0800</b>	<b>21, 5469 10</b>	<b>0800</b>	<b>0</b>	<b>0800</b>
<b>Grand Total</b>	<b>22, 9 1, 9 4,</b>	<b>0800</b>	<b>4H90, 79Q1</b>	<b>0800</b>	<b>21, 5469 10</b>	<b>0800</b>	<b>469+21921</b>	<b>0800</b>	<b>21, 5469 10</b>	<b>0800</b>	<b>0</b>	<b>0800</b>

## CORE DECISION ITEM

Employee Benefits  
Retirement System Transfer  
CORE - Retirement System Transfer

Budget Unit 3, 0814B

Bill Section 0, .16,

### 8. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	454,785,000	147,863,703	174,215,173	776,863,876
<b>Total</b>	<b>1, 154, 900</b>	<b>815,963,503</b>	<b>851,28, 953</b>	<b>556,963,956</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Federal Funds: Various Funds  
Other Funds: Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

### 2. CORE DESCRIPTION

Core funding for the state's contribution for retirement, life insurance, and long-term disability from the various state funds from which salaries of state employees are paid, to the State Retirement Contributions Fund.

In FY 2024, the state employee retirement employer contribution rate is 27.26% of pay, and the judicial retirement employer contribution rate is 59.83% of pay, as certified by the MOSERS Board of Trustees. The long term disability contribution rate is 0.400% of pay, and the retiree basic life insurance contribution rate is 0.115% of pay. The basic life insurance contribution rate is 0.237% of pay.

On September 21, 2023, the MOSERS Board of Trustees certified the FY 2025 state employee retirement employer contribution rate will be 28.75% of pay and the judicial retirement employer contribution rate will be 61.34% of pay.

### 3. PROGRAM LISTING (list programs included in this core funding)

N/A

# CORE DECISION ITEM

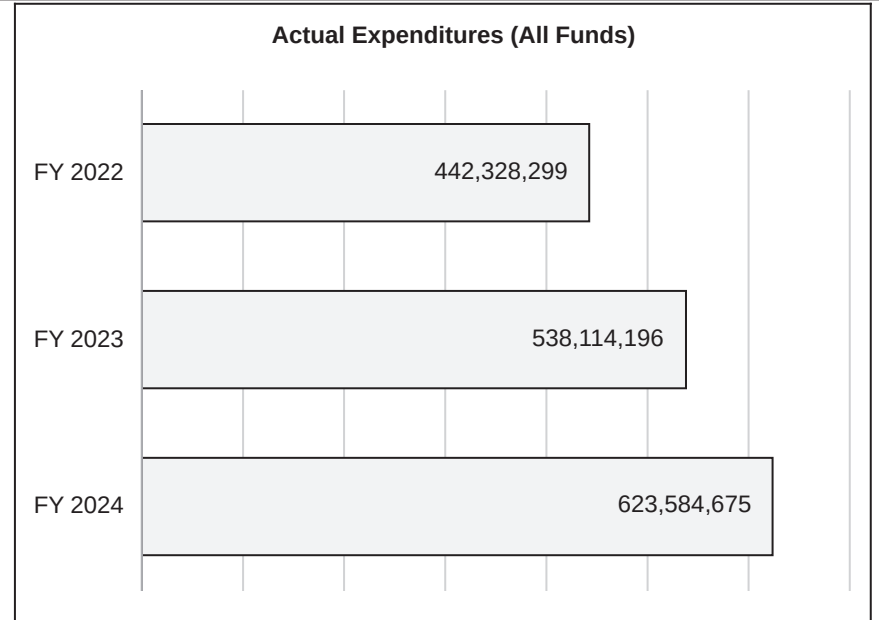
Employee Benefits  
Retirement System Transfer  
CORE - Retirement System Transfer

Budget Unit 3, 0814B

Bill Section 0, .16,

## 1. FINANCIAL / ISTORY

	FY 2022	FY 2023	FY 2021	FY 202, Current Yr. as of H21121
	Actual	Actual	Actual	
Appropriations ( All Funds)	547,647,418	681,346,806	718,216,003	776,863,876
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(6,892,450)	(28,500)
Plus Transfers In	0	0	6,892,450	28,500
Budget Authority (All Funds)	547,647,418	681,346,806	718,216,003	776,863,876
Actual Expenditures (all Fund	442,328,299	538,114,196	623,584,675	N/A
Unexpended (All Funds)	105,319,119	143,232,610	94,631,328	N/A
Unexpended by Fund:				
General Revenue	61,397,657	90,666,468	5,905,063	N/A
Federal	24,195,679	20,388,804	24,347,305	N/A
Other	19,725,783	32,177,338	64,378,959	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM							
Employee Benefits				Budget Unit 3, 0814B			
Retirement System Transfer							
CORE - Retirement System Transfer				Bill Section 0, .16,			
, . CORE RECONCILIATION DETAIL							
	Budget Class	FTE	GR	FED	OT/ ER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
	Total	0.00	1, 154, 900	815,963,503	851,928, 953	556,963,956	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
	Total	0.00	1, 154, 900	815,963,503	851,928, 953	556,963,956	
Department Request Adjustments							

**CORE DECISION ITEM**

Employee Benefits  
 Retirement System Transfer  
 CORE - Retirement System Transfer

Budget Unit 3, 0814B

Bill Section 0, .16,

	Budget Class	FTE	GR	FED	OT/ ER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
	<b>Total</b>	<b>0.00</b>	<b>1, 154, 900</b>	<b>815,963,503</b>	<b>851,28, 953</b>	<b>556,963,956</b>	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Employee Benefits  
Retirement System Transfer  
CORE - Retirement System Transfer

Budget Unit 3, 0814B  
  
Bill Section 0, .16,

**Summary of the Core Qy Expenditure Types**

Account	FY21 Budget		FY21 Actual		FY2, Budget		FY2, Actual as of H2121		FY26 DTRE7		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	718,216,003	0.00	623,584,675	0.00	776,863,876	0.00	54,968,294	0.00	776,863,876	0.00	0	0.00
<b>Total TRF</b>	<b>584,286,003</b>	<b>0.00</b>	<b>623,415,555,</b>	<b>0.00</b>	<b>556,963,9456</b>	<b>0.00</b>	<b>, 19,642,111</b>	<b>0.00</b>	<b>556,963,9456</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>584,286,003</b>	<b>0.00</b>	<b>623,415,555,</b>	<b>0.00</b>	<b>556,963,9456</b>	<b>0.00</b>	<b>, 19,642,111</b>	<b>0.00</b>	<b>556,963,9456</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>



## NEW DECISION ITEM

RANK: OF

Budget Unit 350148B

Office of Administration

Employee Benefits

MOSERS Transfer Rate Increase

DI# NOP.35B.010

Bill Section 5.465

## 1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	11,389,000	2,294,297	0	13,683,297
<b>Total</b>	<b>11,389,000</b>	<b>2,294,297</b>	<b>0</b>	<b>13,683,297</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1165:OA Information Technology Federal and Other

## 2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

## 3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Adjustments are necessary in FY2026 to reflect benefit costs associated with an increase in the state employee retirement contribution rate from 28.75% to 30.25%, as well as the judge's retirement contribution rate decrease from 61.34% to 60.54%, as approved by the MOSERS Board of Trustees.

On September 19th, 2024, the MOSERS Board of Trustees certified that the FY2026 state employee retirement contribution rate will be 30.25% and the judges retirement contribution rate will be 60.54%.

**NEW DECISION ITEM**

**RANK: OF**

**Budget Unit 350148B**

**Office of Administration**

**Employee Benefits**

**MOSERS Transfer Rate Increase**

**DI# NOP.35B.010**

**Bill Section 5.465**

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

The state employee retirement contribution rate in FY26 is 30.25% and the judge's retirement contribution rate is 60.54%, as approved by the MOSERS Board of Trustees. The long term disability contribution rate is 0.400%, the basic life insurance contribution rate is 0.237%, and the retiree basic life insurance contribution rate is 0.115%. This request is for the projected increase needed in FY25 due to the contribution rate increase from FY25 to FY26.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	11,389,000		2,294,297		0		13,683,297		0
Total TRF	11,389,000		2,294,297		0		13,683,297		0
Grand Total	11,389,000	0.00	2,294,297	0.00	0	0.00	13,683,297	0.00	0
Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

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) W Section 0B4H0

**84. ORE F CI C. I NSALL I RY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	776,863,876	776,863,876
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	116,965,916	116,965,916

FTE 040 040 040 040

Est4FrUuMe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1701:Missouri State Employees Retirement and Benefit Fun

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 040 040 040 040

Est4FrUuMe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

**24. ORE DES. R PT OC**

Adjustments are necessary in FY2025 to reflect benefit costs associated with an increase in the state employee retirement contribution rate from 27.26% to 28.75%, as well as the judge's retirement contribution rate increase from 59.83% to 61.34%, as approved by the MOSERS Board of Trustees. On September 21st, 2023, the MOSERS Board of Trustees certified that the FY2025 state employee retirement contribution rate will be 28.75% and the judges retirement contribution rate will be 61.34%.

**54PROGRI L NST CG ilst proMrams Ucluded U this core gundUuM**

N/A

**. ORE DE. S OC TEL**

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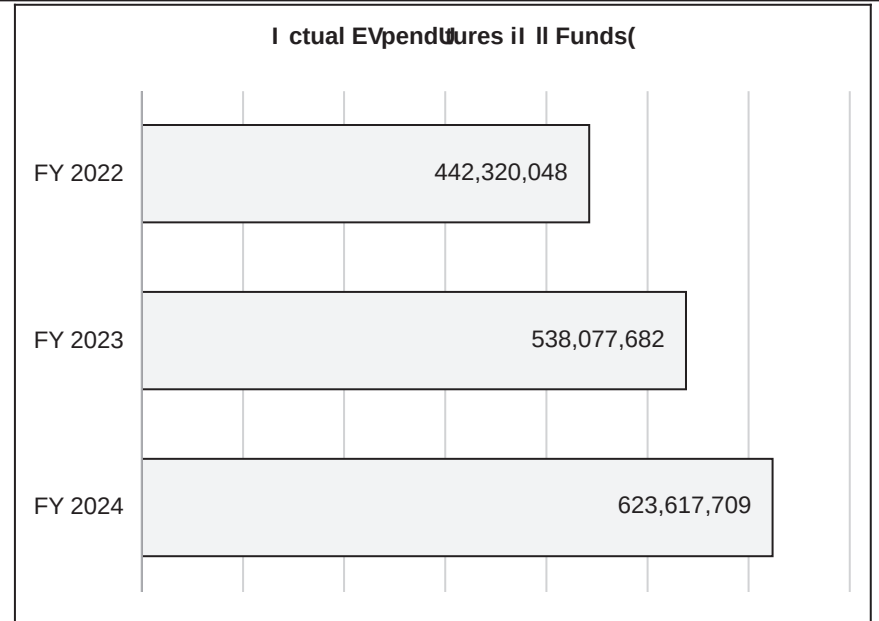
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. ORE -3RetUement Sf stem . ontrlyutions

) U Section 0B4110

**HBF CI C. I Nx STORY**

	FY 2022	FY 2025	FY 202H	FY 202B
	I ctual	I ctual	I ctual	. urrent Yr4 as og b/2H2H
Appropriations ( All Funds)	520,446,933	634,858,703	718,216,003	776,863,876
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	520,446,933	634,858,703	718,216,003	776,863,876
Actual Expenditures (all Fund	442,320,048	538,077,682	623,617,709	N/A
Unexpended (All Funds)	78,126,885	96,781,021	94,598,294	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	78,126,885	96,781,021	94,598,294	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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. ORE -RetUement Sf stem . ontrlyutlons	) U Section 0B410						
B4. ORE RE. OC. NI T OC DETI N							
	) udMet . lass	FTE	GR	FED	OTxER	TOTI N	EVplanatlon
TI FP I ger j ETOES							
	PS	0.00	0	0	776,863,876	776,863,876	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	040	0	0	116,965,916	116,965,916	
One-Tlmes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	040	0	0	0	0	
FY 26 ) eMlnlM. ore							
	PS	0.00	0	0	776,863,876	776,863,876	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	040	0	0	116,965,916	116,965,916	
Department Request I dQstments							

**. ORE DE. S OC TEL**

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) U Section 0B410

	) udMet . lass	FTE	GR	FED	OTxER	TOTI N	EVplanatlon
<b>Cet Department Request l dQstments</b>		<b>0400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request . ore</b>							
PS	0.00	0	0	0	776,863,876	776,863,876	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
<b>Total</b>	<b>0400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,965,916</b>	<b>116,965,916</b>	
<b>Governor's Recommended . ore</b>							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
<b>Total</b>	<b>0400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Employee benefits	( ) udMet And 5B08Hb)
Retirement System contributions	
. ORE - Retirement System contributions	( ) U Section 0B4-H10

	FY2H) udMet		FY2Hl ctual		FY2B) udMet		FY2Bl ctual as ogb/2H2H		FY26 DTRE7		FY26 Gj RE.	
I ccount	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	718,216,003	0.00	623,617,709	0.00	776,863,876	0.00	54,946,672	0.00	776,863,876	0.00	0	0.00
<b>Total PS</b>	<b>189,286,005</b>	<b>0400</b>	<b>625,681,10b</b>	<b>0400</b>	<b>116,965,916</b>	<b>0400</b>	<b>54,946,612</b>	<b>0400</b>	<b>116,965,916</b>	<b>0400</b>	<b>0</b>	<b>0400</b>
<b>Grand Total</b>	<b>189,286,005</b>	<b>0400</b>	<b>625,681,10b</b>	<b>0400</b>	<b>116,965,916</b>	<b>0400</b>	<b>54,946,612</b>	<b>0400</b>	<b>116,965,916</b>	<b>0400</b>	<b>0</b>	<b>0400</b>

**NEW DECISION ITEM  
RANKB OF**

**Office of Administration  
Employee Benefits  
MOSERS Rate Increase Contract  
DI# NOP.35g.011**

**Guideline 3501(g)  
Paragraph 5.(40)**

**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	13,683,297	13,683,297
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>13,683,294</b>	<b>13,683,294</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: 1701:Missouri State Employees Retirement and Benefit Fund  
Non-Counts: 1701:Missouri State Employees Retirement and B \$13,683,297

**2. THIS REQUEST CAN BE CATEGORIZED AS**

Cost to Continue

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

This appropriation pays the state's employee retirement contribution to Missouri State Employees' Retirement System (MOSERS) from the designated fund that receives transfers from various funds that pay employee salaries, known as the State Retirement Contributions Fund.

This request matches the MOSERS Rate Increase transfer request.



**NEW DECISION ITEM**

**RANKB OF**

O::ce o: Admñstratñn  
Emplofee gene:ñs  
MOSERS Rate Increase Contrñy  
DI# NOP.35g.011

gudi et Unñ 3501( 9g

gñl Sectñn 5.( 40

(. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. Wñob dñl fou determñne that the requested numyer o: FTE bere appropriate? From bñat source or standard dñl fou derñve the requested levels o: ñundññi ? Were alternatñves such as outsourcññi or automatñn consñdered? I: yased on neb lei ññlatñn, does request tñe to TAFP ññscal note? I: not, explañ bñf. Detañl bñññ portñns o: the request are one-tñmes and hobñ those amounts bere calculated.)

This request matches the MOSERS transfer request. This is a non-count appropriation.

**5. g REAK DOWN THE REQUEST g Y gUDGET OgJECT CLASS, JOg CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

gudi et Account Class/Joy Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Tñme DOLLARS
Fringe Benefits	0	0.00	0	0.00	13,683,297	0.00	13,683,297	0.00	0
<b>Total PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>13,683,294</b>	<b>0.00</b>	<b>13,683,294</b>	<b>0.00</b>	<b>0</b>
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>13,683,294</b>	<b>0.00</b>	<b>13,683,294</b>	<b>0.00</b>	<b>0</b>
gudi et Oyject Class/Joy Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Tñme DOLLARS
<b>Total PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

## CORE DECISION ITEM

Employee Benefits  
Accelerated Contributions  
CORE - Accelerated Contributions

Budget Unit 350151B

Bill Section 05.475

### 1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	367,966,000	0	0	367,966,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>367,966,000</b>	<b>0</b>	<b>0</b>	<b>367,966,000</b>

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

### 2. CORE DESCRIPTION

This funding was added in FY23 to allow for a change in the timing of the annual pension payments. The funding allows the GR portion to be paid in July instead of equally throughout the year. Only GR is included in this request to ensure the federal and other funds which participate in paying for employee benefits are not affected.

### 3. PROGRAM LISTING (list programs included in this core funding)

N/A

# CORE DECISION ITEM

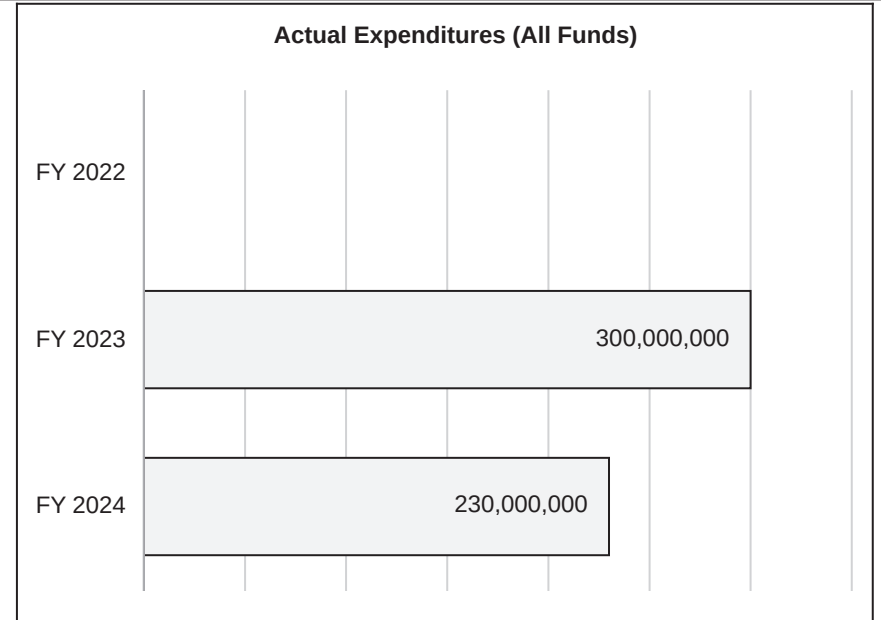
Employee Benefits  
Accelerated Contributions  
CORE - Accelerated Contributions

Budget Unit 350151B

Bill Section 05.475

## 4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations ( All Funds)	0	367,966,000	367,966,000	367,966,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	0	367,966,000	367,966,000	367,966,000
Actual Expenditures (all Fund	0	300,000,000	230,000,000	N/A
Unexpended (All Funds)	0	67,966,000	137,966,000	N/A
Unexpended by Fund:				
General Revenue	0	67,966,000	137,966,000	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Employee Benefits  
Accelerated Contributions  
CORE - Accelerated Contributions

Budget Unit 350151B

Bill Section 05.475

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	367,966,000	0	0	367,966,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>367,966,000</b>	<b>0</b>	<b>0</b>	<b>367,966,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	367,966,000	0	0	367,966,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>367,966,000</b>	<b>0</b>	<b>0</b>	<b>367,966,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Employee Benefits

Budget Unit 350151B

Accelerated Contributions

CORE - Accelerated Contributions

Bill Section 05.475

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	367,966,000	0	0	367,966,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>367,966,000</b>	<b>0</b>	<b>0</b>	<b>367,966,000</b>	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

**Employee Benefits**  
**Accelerated Contributions**  
**CORE - Accelerated Contributions**

**Budget Unit 350151B**  
**Bill Section 05.475**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	367,966,000	0.00	230,000,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	0	0.00
<b>Total PS</b>	<b>367,966,000</b>	<b>0.00</b>	<b>230,000,000</b>	<b>0.00</b>	<b>367,966,000</b>	<b>0.00</b>	<b>367,966,000</b>	<b>0.00</b>	<b>367,966,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>367,966,000</b>	<b>0.00</b>	<b>230,000,000</b>	<b>0.00</b>	<b>367,966,000</b>	<b>0.00</b>	<b>367,966,000</b>	<b>0.00</b>	<b>367,966,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Employee Benefits  
Teacher Retirement Contribution  
CORE - Teacher Retirement Contribution

Budget Unit 350152B  
Bill Section 05.480

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	60,000	0	0	60,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	60,000	0	0	60,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

**2. CORE DESCRIPTION**

Core funding for contributions by the state for employees who are members of the Public School Retirement System, in accordance with Section 104.342, RSMo. There are no new members to this group of employees. This request represents a core reduction of \$20,000.

**3. PROGRAM LISTING (list programs included in this core funding)**

N/A

## CORE DECISION ITEM

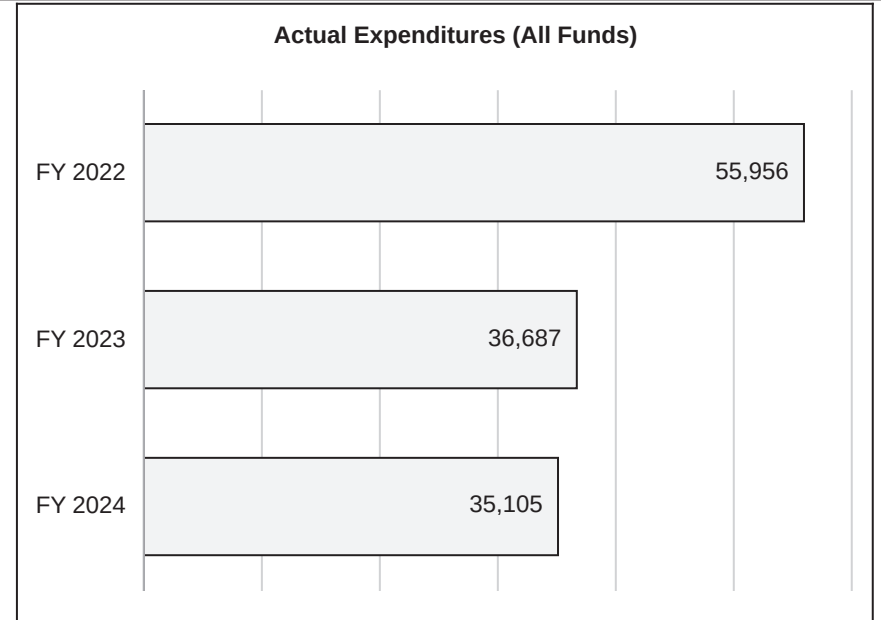
**Employee Benefits**  
**Teacher Retirement Contribution**  
**CORE - Teacher Retirement Contribution**

**Budget Unit 350152B**

**Bill Section 05.480**

### 4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations ( All Funds)	60,000	60,000	60,000	60,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	60,000	60,000	60,000	60,000
Actual Expenditures (all Fund	55,956	36,687	35,105	N/A
Unexpended (All Funds)	4,044	23,313	24,895	N/A
Unexpended by Fund:				
General Revenue	4,044	23,313	24,895	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).



**CORE DECISION ITEM**

Employee Benefits  
 Teacher Retirement Contribution  
 CORE - Teacher Retirement Contribution

Budget Unit 350152B

Bill Section 05.480

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	60,000	0	0	60,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	60,000	0	0	60,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	
<b>Department Request Adjustments</b>							

CORE DECISION ITEM

Employee Benefits  
Teacher Retirement Contribution  
CORE - Teacher Retirement Contribution

Budget Unit 350152B  
Bill Section 05.480

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	60,000	0	0	60,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

**CORE DECISION ITEM**

**Employee Benefits**  
**Teacher Retirement Contribution**  
**CORE - Teacher Retirement Contribution**

**Budget Unit 350152B**  
**Bill Section 05.480**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	60,000	0.00	35,105	0.00	60,000	0.00	3,001	0.00	60,000	0.00	0	0.00
<b>Total PS</b>	<b>60,000</b>	<b>0.00</b>	<b>35,105</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>3,001</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>60,000</b>	<b>0.00</b>	<b>35,105</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>3,001</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

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1 CI ORE FMA LAI NLUSMi i LRY									
FY 2026 Department Request					FY 2026 Governor's Recommended				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	15,678,528	6,316,575	12,531,888	34,526,991	TRF	0	0	0	0
Total	1, 6549 24	68169 5,	129 81944	839 269 . 1	Total	0	0	0	0
FTE	0 00	0 00	0 00	0 00	FTE	0 00	0 00	0 00	0 00
Est Frn( e	0	0	0	0	Est Frn( e	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Federal Funds: Various Funds									
Other Funds: Various Funds									
2 I ORE DESI RNPTIDA									
Funding would continue the approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the deferred compensation program. Section 105.927 authorizes a deferred compensation match of up to \$75/month.									
8 CPROGRLi UNSTAG flgt pro( rams gncled gn thg core )undgn( y									
N/A									

# 1.0 REVENUE

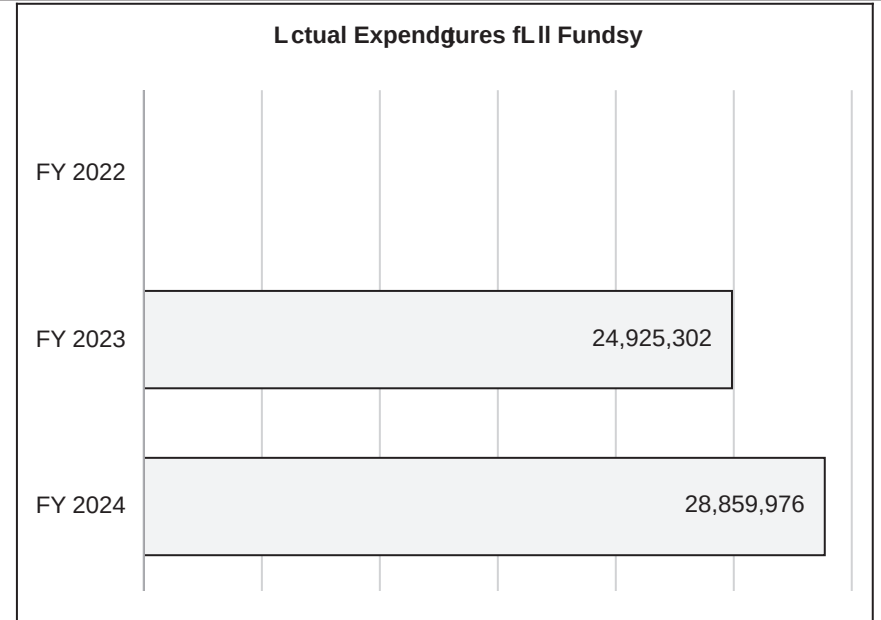
Employee Benefits  
Deferred Compensation  
1.0 REVENUE

Hudson County, New Jersey

Section 0, 34,

## 3.0 FUNDAL BALANCE

	FY 2022	FY 2028	FY 2023	FY 202, 1 current Yr as of 12/31/23
	Lctual	Lctual	Lctual	
Appropriations ( All Funds)	0	34,526,991	34,526,991	34,526,991
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(292,770)	(86,100)
Plus Transfers In	0	0	292,770	86,100
Budget Authority (All Funds)	0	34,526,991	34,526,991	34,526,991
Actual Expenditures (all Fund	0	24,925,302	28,859,976	N/A
Unexpended (All Funds)	0	9,601,689	5,667,015	N/A
Unexpended by Fund:				
General Revenue	0	3,431,725	1,377,664	N/A
Federal	0	4,771,906	1,074,804	N/A
Other	0	1,398,058	3,214,548	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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	Hud( et I lass	FTE	GR	FED	OT/ ER	TOTLU	Explanatgn
TLFP L)ter VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
	Total	0 00	1, 9549 24	69169 5,	129 81944	839 269 . 1	
One-Tgnes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0 00	0	0	0	0	
FY 26 He( gngn( I ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
	Total	0 00	1, 9549 24	69169 5,	129 81944	839 269 . 1	
Department Request L djustments							

I ORE DEPARTMENT									
Employment Changes Deferred Transfer I ORE - Deferred Transfer			Hud( et Mng 8, 01, 8H Hgl Secton 0, 34,						
			Hud( et lass	FTE	GR	FED	OT/ ER	TOTLU	Explanatgn
Core Reallocation	CRA.35B.027	T1299	TRF	0.00	0	0	0	0	Core Reallocation to reduce authority from the Industrial Hemp Fund and DMH Stimulus Fund which are no longer active.
Core Reallocation	CRA.35B.027	T1300	TRF	0.00	0	0	0	0	Core Reallocation to reduce authority from the Industrial Hemp Fund and DMH Stimulus Fund which are no longer active.
Aet Department Request Ldjustments				0 00	0	0	0	0	
Department Request I ore			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
			Total	0 00	1, 5549 24	6, 3169 5,	129 81944	839 269 . 1	
Governor's Recommended I ore			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	0 00	0	0	0	0	

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Lccount	FY23 Hud( et		FY23 Lctual		FY2, Hud( et		FY2, Lctual as o) . 123123		FY26 DTRE7		FY26 GVREI	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	34,526,991	0.00	28,859,976	0.00	34,526,991	0.00	2,478,396	0.00	34,526,991	0.00	0	0.00
<b>Total TRF</b>	<b>839 269 . 1</b>	<b>0 00</b>	<b>2491, . 9 56</b>	<b>0 00</b>	<b>839 269 . 1</b>	<b>0 00</b>	<b>28548. 6</b>	<b>0 00</b>	<b>839 269 . 1</b>	<b>0 00</b>	<b>0</b>	<b>0 00</b>
<b>Grand Total</b>	<b>839 269 . 1</b>	<b>0 00</b>	<b>2491, . 9 56</b>	<b>0 00</b>	<b>839 269 . 1</b>	<b>0 00</b>	<b>28548. 6</b>	<b>0 00</b>	<b>839 269 . 1</b>	<b>0 00</b>	<b>0</b>	<b>0 00</b>



## CORE DECISION ITEM

Employee Benefits  
Highway Patrol Deferred Comp Transfer  
CORE - Highway Patrol Deferred Comp

Budget Unit , 40. 4/ B

Bill Section 043 50

### . 3 CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	273,009	273,009
<b>Total</b>	<b>0</b>	<b>0</b>	<b>21, 905</b>	<b>21, 905</b>

FTE	0300	0300	0300	0300
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Est3Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE	0300	0300	0300	0300
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Est3Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

### 23CORE DESCRIPTION

Funding would continue the approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the deferred compensation program. Section 105.927 authorizes a deferred compensation match of up to \$75/month.

### , 3 PROGRAM LISTING (list programs included in this core funding)

N/A

**CORE DECISION ITEM**

**Employee Benefits**  
**Highway Patrol Deferred Comp Transfer**  
**CORE - Highway Patrol Deferred Comp**

**Budget Unit , 40. 4/ B**

**Bill Section 043 50**

**/ 3 FINANCIAL HISTORY**

	FY 2022	FY 202,	FY 202/	FY 2024
	Actual	Actual	Actual	Current Yr3 as of 5/2/ 22/
Appropriations ( All Funds)	0	273,009	273,009	273,009
Less Reverted (All Funds)	0	(8,190)	(8,190)	(8,190)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	0	264,819	264,819	264,819
Actual Expenditures (all Fund	0	0	0	N/A
Unexpended (All Funds)	0	264,819	264,819	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	264,819	264,819	N/A

Actual EVpenditures (All Funds)							
FY 2022							
FY 2023							
FY 2024							

\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Employee Benefits  
Highway Patrol Deferred Comp Transfer  
CORE - Highway Patrol Deferred Comp

Budget Unit , 40. 4/ B

Bill Section 043 50

**43CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	EVplanation
<b>TAFP After j ETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	273,009	273,009	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>21, 905</b>	<b>21, 905</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	273,009	273,009	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>21, 905</b>	<b>21, 905</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Employee Benefits  
 Highway Patrol Deferred Comp Transfer  
 CORE - Highway Patrol Deferred Comp

Budget Unit , 40. 4/ B

Bill Section 043 50

	Budget Class	FTE	GR	FED	OTHER	TOTAL	EVplanation
Net Department Request Adjustments		0300	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	273,009	273,009	
	<b>Total</b>	<b>0300</b>	<b>0</b>	<b>0</b>	<b>21, 905</b>	<b>21, 905</b>	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Employee Benefits  
Highway Patrol Deferred Comp Transfer  
CORE - Highway Patrol Deferred Comp

Budget Unit , 40. 4/ B

Bill Section 043 50

**Summary of the Core Qy EVpenditure Types**

Account	FY2/ Budget		FY2/ Actual		FY24 Budget		FY24 Actual as of 5x2/ x2/		FY26 DTRE7		FY26 Gj REC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	273,009	0.00	0	0.00	273,009	0.00	0	0.00	273,009	0.00	0	0.00
<b>Total TRF</b>	<b>21, 905</b>	<b>030</b>	<b>0</b>	<b>030</b>	<b>21, 905</b>	<b>030</b>	<b>0</b>	<b>030</b>	<b>21, 905</b>	<b>030</b>	<b>0</b>	<b>030</b>
<b>Grand Total</b>	<b>21, 905</b>	<b>030</b>	<b>0</b>	<b>030</b>	<b>21, 905</b>	<b>030</b>	<b>0</b>	<b>030</b>	<b>21, 905</b>	<b>030</b>	<b>0</b>	<b>030</b>

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**84. ORE F CI C. I NSALL I RY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	34,800,000	34,800,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	1, 500900	1, 500900

FTE 040 040 040 040

Est4FrU Me	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1706:MO ST Employees Deferred Comp Incentive Plan Admi

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 040 040 040 040

Est4FrU Me	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

**24. ORE DES. R PT OC**

Funding would continue the approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the deferred compensation program. Section 105.927 authorizes a deferred compensation match of up to \$75/month.

**14PROGRI L NST CG ilst proMrams Ucluded U this core gundUM**

N/A

**. ORE DE. S OC TEL**

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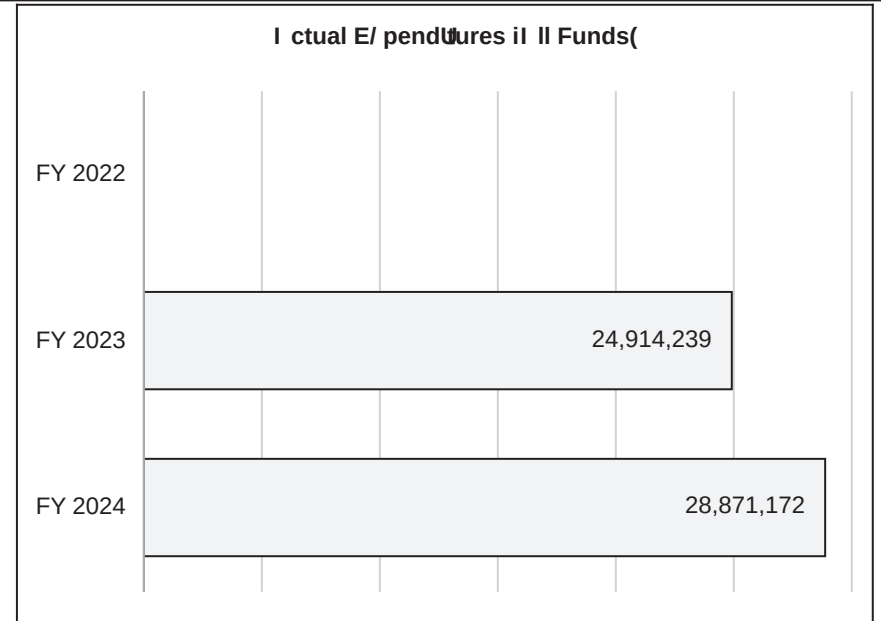
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	FY 2022	FY 2021	FY 202,	FY 202y
	I ctual	I ctual	I ctual	. urrent Yr4 as og B2, 12,
Appropriations ( All Funds)	0	34,800,000	34,800,000	34,800,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	0	34,800,000	34,800,000	34,800,000
Actual Expenditures (all Fund	0	24,914,239	28,871,172	N/A
Unexpended (All Funds)	0	9,885,761	5,928,828	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	9,885,761	5,928,828	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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	) udMet . lass	FTE	GR	FED	OTbER	TOTI N	E/ planat0n
TI FP I ger xETOES							
	PS	0.00	0	0	34,800,000	34,800,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	040	0	0	1, 500900	1, 500900	
One-T0nes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	040	0	0	0	0	
FY 26 ) eM0n0M. ore							
	PS	0.00	0	0	34,800,000	34,800,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	040	0	0	1, 500900	1, 500900	
Department Request I d0stments							



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	) udMet . lass	FTE	GR	FED	OTbER	TOTI N	E/ planat0n
<b>Cet Department Request I dVistments</b>		<b>0400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request . ore</b>							
PS	0.00	0	0	34,800,000	34,800,000		
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
<b>Total</b>	<b>0400</b>	<b>0</b>	<b>0</b>	<b>0 1, 500900</b>	<b>1, 500900</b>		
<b>Governor's Recommended . ore</b>							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
<b>Total</b>	<b>0400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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	FY2, ) udMet		FY2, l ctual		FY2y ) udMet		FY2y l ctual as ogB2, l2,		FY26 DTREQ		FY26 GxRE.	
I ccount	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	34,800,000	0.00	28,871,172	0.00	34,800,000	0.00	2,478,481	0.00	34,800,000	0.00	0	0.00
<b>Total PS</b>	<b>1, 500,000</b>	<b>040</b>	<b>25,578,972</b>	<b>040</b>	<b>1, 500,000</b>	<b>040</b>	<b>29,759,58</b>	<b>040</b>	<b>1, 500,000</b>	<b>040</b>	<b>0</b>	<b>040</b>
<b>Grand Total</b>	<b>1, 500,000</b>	<b>040</b>	<b>25,578,972</b>	<b>040</b>	<b>1, 500,000</b>	<b>040</b>	<b>29,759,58</b>	<b>040</b>	<b>1, 500,000</b>	<b>040</b>	<b>0</b>	<b>040</b>

## CORE DECISION ITEM

Employee Benefits  
Unemployment Benefits  
CORE - Unemployment Benefits

Budget Unit 950356B

Bill Section 05.500

### 3. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	2,430,053	784,000	1,616,000	4,830,053
TRF	0	0	0	0
<b>Total</b>	<b>21,901,059</b>	<b>48,100</b>	<b>3,636,100</b>	<b>25,585,259</b>

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Federal Funds: Various Funds

Other Funds: Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

### 2. CORE DESCRIPTION

Pursuant to Section 288.090, RSMo, this centralized appropriation is requested to reimburse the Division of Employment Security for all departments' charges to the unemployment compensation fund for unemployment benefits paid to former state employees. The State, as a governmental entity, reimburses the Division of Employment Security for unemployment charges paid in lieu of contributions. At the end of each calendar quarter, the Division of Employment Security bills state agencies for an amount equal to the full amount of regular benefits, plus extended benefits, paid during such quarter that is attributable to service for the employee of such agency.

### 9. PROGRAM LISTING (list programs included in this core funding)

N/A

# CORE DECISION ITEM

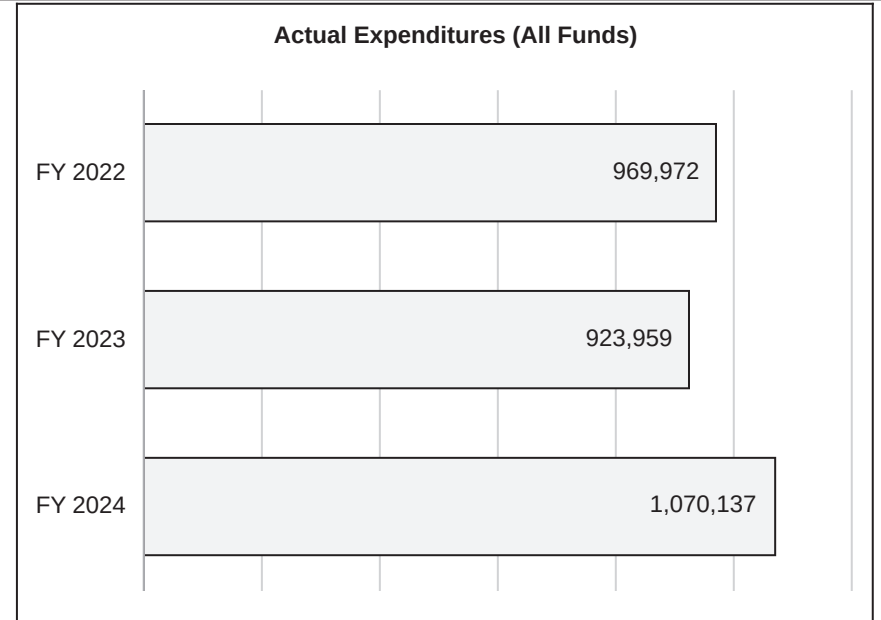
Employee Benefits  
Unemployment Benefits  
CORE - Unemployment Benefits

Budget Unit 950356B

Bill Section 05.500

## , . FINANCIAL / ISTORY

	FY 2022	FY 2029	FY 202,	FY 2025
	Actual	Actual	Actual	Current Yr. as of H2, I2,
Appropriations ( All Funds)	4,835,534	4,835,534	4,830,053	4,830,053
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(38,534)	0
Plus Transfers In	0	0	38,534	0
Budget Authority (All Funds)	4,835,534	4,835,534	4,830,053	4,830,053
Actual Expenditures (all Fund	969,972	923,959	1,070,137	N/A
Unexpended (All Funds)	3,865,562	3,911,575	3,759,916	N/A
Unexpended by Fund:				
General Revenue	1,883,506	1,900,018	1,843,581	N/A
Federal	547,352	577,827	538,985	N/A
Other	1,434,704	1,433,730	1,377,350	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Employee Benefits  
Unemployment Benefits  
CORE - Unemployment Benefits

Budget Unit 950356B

Bill Section 05.500

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OT/ ER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,430,053	784,000	1,616,000	4,830,053	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>2,430,053</b>	<b>784,000</b>	<b>1,616,000</b>	<b>4,830,053</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,430,053	784,000	1,616,000	4,830,053	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>2,430,053</b>	<b>784,000</b>	<b>1,616,000</b>	<b>4,830,053</b>	
<b>Department Request Adjustments</b>							

CORE DECISION ITEM

Employee Benefits  
Unemployment Benefits  
CORE - Unemployment Benefits

Budget Unit 950356B  
Bill Section 05.500

	Budget Class	FTE	GR	FED	OT/ ER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,430,053	784,000	1,616,000	4,830,053	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,430,053	784,000	1,616,000	4,830,053	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

**CORE DECISION ITEM**

Employee Benefits  
Unemployment Benefits  
CORE - Unemployment Benefits

Budget Unit 950356B

Bill Section 05.500

**Summary of the Core Qy Expenditure Types**

Account	FY2, Budget		FY2, Actual		FY25 Budget		FY25 Actual as of H2, 12,		FY26 DTRE7		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	4,830,053	0.00	1,070,137	0.00	4,830,053	0.00	0	0.00	4,830,053	0.00	0	0.00
<b>Total PSD</b>	<b>, 1,901,059</b>	<b>0.00</b>	<b>3,140,134</b>	<b>0.00</b>	<b>, 1,901,059</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>, 1,901,059</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>, 1,901,059</b>	<b>0.00</b>	<b>3,140,134</b>	<b>0.00</b>	<b>, 1,901,059</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>, 1,901,059</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

### 3 ORE DE3.S.O .TEA

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153 ORE F. C 3.CI SNAACRY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	100,000	100,000
TRF	0	0	0	0
Total	0	0	100,000	100,000

FTE 0900 0900 0900 0900

Est9FrlnUe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0900 0900 0900 0900

Est9FrlnUe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

### 293 ORE DES3 R.PT.O

Core funding for the State's payment of unemployment benefits for former employees of the Highway Patrol.

M5PROGRCA I .ST. G illst proUrams Included In this core gundlnU(

N/A



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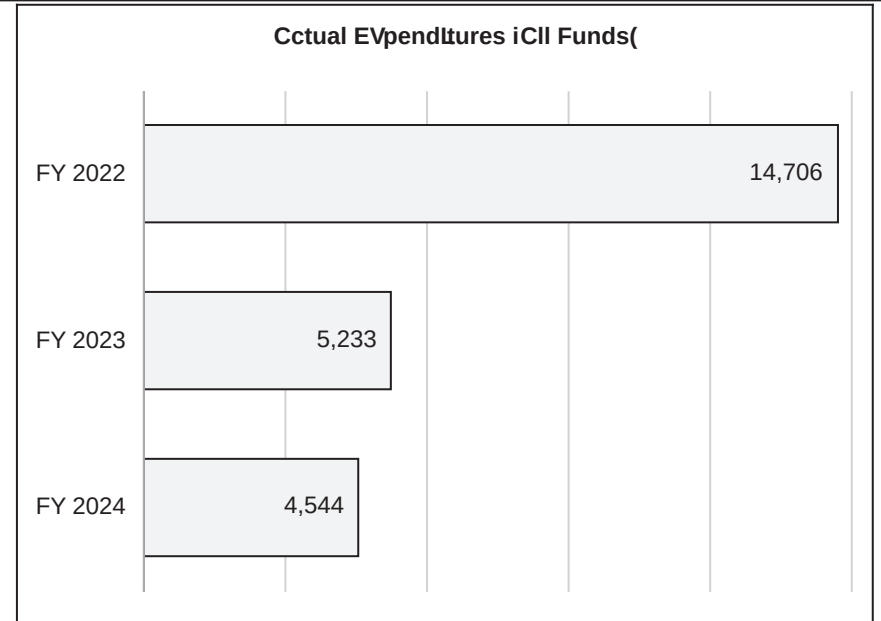
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#### 45F. C 3.CI y.STORY

	FY 2022	FY 202M	FY 2024	FY 202H
	Cctual	Cctual	Cctual	3 urrent Yr9 as og / 2424
Appropriations ( All Funds)	100,000	100,000	100,000	100,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	100,000	100,000	100,000	100,000
Actual Expenditures (all Fund	14,706	5,233	4,544	N/A
Unexpended (All Funds)	85,294	94,767	95,456	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	85,294	94,767	95,456	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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TCFP Cger j ETOES							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	100,000	100,000	
TRF		0.00	0	0	0	0	
Total		0900	0	0	100,000	100,000	
One-Tlmes							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	0	0	
Total		0900	0	0	0	0	
FY 26 ) eUlnnlU 3 ore							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	100,000	100,000	
TRF		0.00	0	0	0	0	
Total		0900	0	0	100,000	100,000	

Department Request Cdlustments

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	) udUet 3 lass	FTE	GR	FED	OTyER	TOTCI	EVplanatlon
et Department Request Cdlustments		0900	0	0	0	0	
Department Request 3 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	100,000	100,000	
	TRF	0.00	0	0	0	0	
	Total	0900	0	0	100,000	100,000	
Governor's Recommended 3 ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0900	0	0	0	0	

### 3 ORE DE3.S.O .TEA

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y W hBaf Patrol - Nnemplof ment ) enegts  
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#### Summarf ogthe 3 ore Q EVpendlture Tf pes

Cccount	FY24 ) udUet		FY24 Cctual		FY2H) udUet		FY2H Cctual as og/ 2424		FY26 DTRE7		FY26 Gj RE3	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	100,000	0.00	4,544	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00
<b>Total PSD</b>	<b>100,000</b>	<b>090</b>	<b>4,444</b>	<b>090</b>	<b>100,000</b>	<b>090</b>	<b>0</b>	<b>090</b>	<b>100,000</b>	<b>090</b>	<b>0</b>	<b>090</b>
<b>Grand Total</b>	<b>100,000</b>	<b>090</b>	<b>4,444</b>	<b>090</b>	<b>100,000</b>	<b>090</b>	<b>0</b>	<b>090</b>	<b>100,000</b>	<b>090</b>	<b>0</b>	<b>090</b>

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	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	321,882,574	128,015,467	77,304,999	527,203,040
<b>Total</b>	<b>12, 9529483</b>	<b>, 259, 4968</b>	<b>8891039 . .</b>	<b>428201930</b>

FTE 0 00 0 00 0 00 0 00

Est Frng( e	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Federal Funds: Various Funds

Other Funds: Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE 0 00 0 00 0 00 0 00

Est Frng( e	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

## 2 I ORE DESI RNPTMOA

The transfer core of \$527,203,040 is established for funding to allow Missouri Consolidated Health Care Plan (MCHCP) to provide self-insured medical plan options for state employees, retirees and their dependents. The transfer core request, based upon the actuarially-projected medical, pharmacy and MCHCP costs for FY 2026, is projected to not be sufficient to provide payment for member health care costs including medical and pharmacy trend. Actual claims results may differ from actuarial projections. CY2025 self-insured medical plan options include the Health Savings Account (HSA) Plan, the PPO 1250 Plan and the PPO 750 Plan. All medical plans include a prescription drug benefit.

Active employees in the HSA Plan will receive an annual HSA contribution of \$500 for individual coverage and \$1,000 for family coverage. MCHCP offers a fully-insured Group Medicare Advantage Plan and a self-insured Employer Group Waiver Medicare Prescription Drug Plan to Medicare-primary retiree members. In addition, MCHCP offers an Employee Assistance Program (EAP) to active state employees and members of their household. The core budget request does not include a funding request for Other Post-Employment Benefits (OPEB).

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2026 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 6.0%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2026 costs.

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Additional assumptions include:

- 1) Enrollment as of 9/1/2024 (total subscribers of 50,528 and total lives of 88,722 members).
- 2) No change in medical plan options in CY2026 from options available in CY2025. MCHCP has assumed no change in enrollment or plan selection from CY2024 to 2025/2026.
- 3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.  
Employee only - 94.6 percent    Employee and children - 93.9 percent  
Employee and spouse - 87.2 percent    Employee, spouse and child - 87.6 percent  
Employee and child - 93.4 percent    Employee, spouse and children - 88.8 percent
- 4) Strive for Wellness incentive participation levels are based on CY 2024 participation.
- 5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).
- 6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

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Medical plan options for active employees, retirees, and their dependents and an Employee Assistance program for active employees and members of their households. MCHCP additionally offers dental and vision coverage but premium for this coverage is paid entirely by the member with no available MCHCP premium subsidy.

# STATE OF IDAHO

Employee Benefits

Department of Health and Human Services

Consolidated Health Care Plan - Transfer

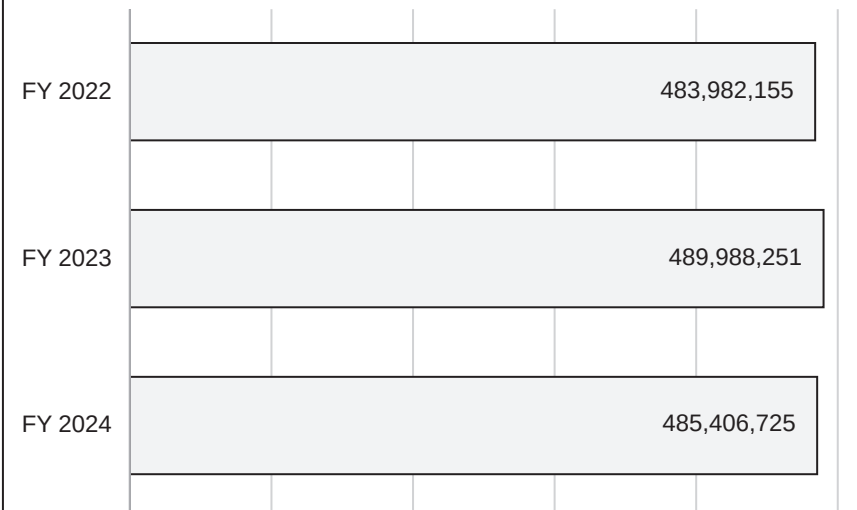
Consolidated Health Care Plan - Transfer

Section 044, 0

## FINANCIAL HISTORY

	FY 2022	FY 2021	FY 2023	FY 2024
	Actual	Actual	Actual	Current Yr as of 12/31/23
Appropriations (All Funds)	535,207,905	538,116,045	499,530,272	527,203,040
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(19,805,010)	(286,200)
Plus Transfers In	0	0	19,805,010	286,200
Budget Authority (All Funds)	535,207,905	538,116,045	499,530,272	527,203,040
Actual Expenditures (all Fund)	483,982,155	489,988,251	485,406,725	N/A
Unexpended (All Funds)	51,225,750	48,127,794	14,123,547	N/A
Unexpended by Fund:				
General Revenue	31,927,102	38,553,175	3,849,575	N/A
Federal	17,905,879	12,436,202	10,112,570	N/A
Other	1,392,769	(2,861,583)	161,402	N/A

## Actual Expenditures All Funds



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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	) ud( et I lass	FTE	GR	FED	OTBER	TOTLU	Explanatgn
TLFP Lyter VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
	Total	0 00	12, 552,9483	, 250, 4968	889,039	.. 428,201,930	
One-Tgnes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0 00	0	0	0	0	
FY 26 ) e( gnngn( I ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
	Total	0 00	12, 552,9483	, 250, 4968	889,039	.. 428,201,930	
Department Request Ldjustments							



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	) ud( et I lass	FTE	GR	FED	OTBER	TOTLU	Explanatgn
Aet Department Request Ldjustments		0 00	0	0	0	0	
Department Request I ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
	<b>Total</b>	<b>0 00</b>	<b>12, 952,483</b>	<b>128, 015, 467</b>	<b>77, 304, 999</b>	<b>527, 203, 040</b>	
Governor's Recommended I ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0 00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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## Summarf oythe I ore Qf Expendgure Tf pes

Lccount	FY23 ) ud( et		FY23 Lctual		FY24 ) ud( et		FY24 Lctual as oy. /23/23		FY26 DTRE7		FY26 GVREI	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	499,530,272	0.00	485,406,725	0.00	527,203,040	0.00	43,480,542	0.00	527,203,040	0.00	0	0.00
Total TRF	3. . 9110282	0 00	354906924	0 00	428201930	0 00	319509432	0 00	428201930	0 00	0	0 00
Grand Total	3. . 9110282	0 00	354906924	0 00	428201930	0 00	319509432	0 00	428201930	0 00	0	0 00

NEW DECISION ITEM																																																						
RANKb OF																																																						
Office of Administration																																																						
Employee : employees																																																						
MCHCP Cost to Continue																																																						
DI# NOP.34: .009																																																						
: Budget Line 340149:																																																						
: gl Section 4.410																																																						
1. AMOUNT OF REQUEST																																																						
<table><tr><td></td><td colspan="4">FY 2026 Department Request</td></tr><tr><td></td><td>GR</td><td>Federal</td><td>Other</td><td>Total</td></tr><tr><td>PS</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>EE</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>PSD</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>TRF</td><td>14,648,036</td><td>5,157,392</td><td>3,441,553</td><td>23,246,981</td></tr><tr><td>Total</td><td>1, 8, 98036</td><td>48147812</td><td>38, 1843</td><td>238, 68 91</td></tr><tr><td>FTE</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>Est. Fringe</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td colspan="5">Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</td></tr></table>						FY 2026 Department Request					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	0	0	TRF	14,648,036	5,157,392	3,441,553	23,246,981	Total	1, 8, 98036	48147812	38, 1843	238, 68 91	FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0	Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
	FY 2026 Department Request																																																					
	GR	Federal	Other	Total																																																		
PS	0	0	0	0																																																		
EE	0	0	0	0																																																		
PSD	0	0	0	0																																																		
TRF	14,648,036	5,157,392	3,441,553	23,246,981																																																		
Total	1, 8, 98036	48147812	38, 1843	238, 68 91																																																		
FTE	0.00	0.00	0.00	0.00																																																		
Est. Fringe	0	0	0	0																																																		
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.																																																						
<table><tr><td></td><td colspan="4">FY 2026 Governor's Recommended</td></tr><tr><td></td><td>GR</td><td>Federal</td><td>Other</td><td>Total</td></tr><tr><td>PS</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>EE</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>PSD</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>TRF</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Total</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>FTE</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>Est. Fringe</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td colspan="5">Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</td></tr></table>						FY 2026 Governor's Recommended					GR	Federal	Other	Total	PS	0	0	0	0	EE	0	0	0	0	PSD	0	0	0	0	TRF	0	0	0	0	Total	0	0	0	0	FTE	0.00	0.00	0.00	0.00	Est. Fringe	0	0	0	0	Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
	FY 2026 Governor's Recommended																																																					
	GR	Federal	Other	Total																																																		
PS	0	0	0	0																																																		
EE	0	0	0	0																																																		
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Est. Fringe	0	0	0	0																																																		
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.																																																						
Federal Funds: 1135:Office of Administration Federal and Other																																																						
Other Funds: 1505:Office of Administration Revolving Administrative Trust Fund																																																						
2. THIS REQUEST CAN : E CATEGORIZED ASb																																																						
Cost to Continue																																																						
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.																																																						
The MCHCP (created under Chapter 103 of the Missouri Revised Statutes) cost to continue new decision item request consists of annual health care trend and actuarially projected increases in self-insured programs over the core request. The cost to continue transfer request of \$23,246,981 represents a best projection of the cost to continue and is subject to revision predicated upon the results of the 2025 Plan Year Open Enrollment, actuarial evaluation of more current and mature claims data and final approval by the MCHCP Board of Trustees.																																																						
, . DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. fHoy dgl 5ou determine that the requested num( er owFTE y ere																																																						

**NEW DECISION ITEM**

**RANKb OF**

**Office of Administration**  
**Employee : enevgs**  
**MCHCP Cost to Continue**  
**DI# NOP.34: .009**

**: Budget Line 340149:**

**: gl Section 4.410**

**appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If (based on new legislation) does request tie to TAFP fiscal note? If not, explain why. Detail any high portions of the request are one-time and how those amounts were calculated.)**

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2026 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 6.0%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2026 costs. Additional assumptions include:

1) Enrollment as of 9/1/2024 (total subscribers of 50,528 and total lives of 88,722 members).

2) No change in medical plan options in CY2026 from options available in CY2025. MCHCP has assumed no change in enrollment or plan selection from CY2024 to 2025/2026.

3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.

Employee only - 94.6 percent Employee and children - 93.9 percent

Employee and spouse - 87.2 percent Employee, spouse and child - 87.6 percent

Employee and child - 93.4 percent Employee, spouse and children - 88.8 percent

4) Strive for Wellness incentive participation levels are based on CY 2024 participation.

5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).

6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

**4. : BREAK DOWN THE REQUEST : Y : BUDGET OBJECT CLASS8JO: CLASS8AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

: Budget Account Class/JO( Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
<b>Total PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
782ZZZZ:Appropriated Transfers Out St	14,648,036		5,157,392		3,441,553		23,246,981		0

**NEW DECISION ITEM  
RANKb OF**

Office of Administration  
Employee : enevgs  
MCHCP Cost to Continue  
DI# NOP.34: .009

: udBet Ung 340149:

: gl Section 4.410

: udBet Account Class/Jo( Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Tgme DOLLARS
Total TRF	1, 8, 9836		48,478i 2		38, 1843		238, 68 91		0
Grand Total	1, 8, 9836	0.00	48,478i 2	0.00	38, 1843	0.00	238, 68 91	0.00	0
: udBet O( ject Class/Jo( Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Tgme DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

# NEW E ISION ITEM

R N \_\_\_\_\_ OF \_\_\_\_\_

O					B		5015
E B					B S		5.510
I N	M	P	T	I NOP	B		

## PERFORM N E ME S RES I

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### Member Count by Relationship

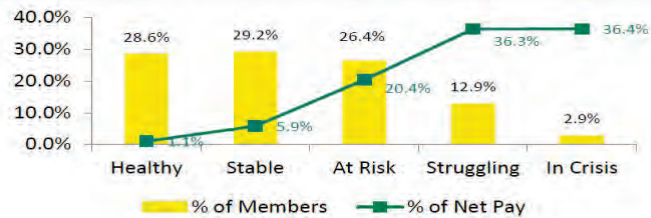
	CY2022	CY2023	% Change
Members	84,721	85,901	1.4%
Subscriber	48,442	49,423	2.0%
Spouse	12,268	12,410	1.2%
Child	24,011	24,068	0.2%
Family Size Average	1.75	1.74	-0.6%
Average Age of Member	43.3	43.3	0.0%
Subscribers	54.2	54.0	-0.5%
Spouses	57.5	57.4	-0.1%
Child	14.0	14.0	0.1%

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### Risk Band Profiles



The healthiest 28.6% of the population accounts for 1.1% of the total cost.  
The least healthy 2.9% of the population accounts for 36.4% of the total cost.

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### Net Pay PMPY Med & Rx by Plan

	CY2022	CY2023	% Change
Anthem PPO 750	\$10,721	\$11,247	4.9%
Anthem PPO 1250	\$6,160	\$6,706	8.9%
Anthem HSA	\$3,861	\$4,139	7.2%
Total	\$7,206	\$7,688	6.7%

# ORE DE SOI TEU

Employee (enefits)

(udi et LnM51031y)

Missouri Consolidated Health Care Plan

ORE - Missouri Consolidated Health Care Plan

( Missouri 01831)

## 38 ORE FUNDING ASSESSMENT

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	527,203,040	527,203,040
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	12, 205,040	12, 205,040
FTE	000	000	000	000
Estimate	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: 1765:Missouri Consolidated Health Care Plan Benefit Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	000	000	000	000
Estimate	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

## 28 ORE DES RPTC

The core of \$527,203,040 is established for funding to allow Missouri Consolidated Health Care Plan (MCHCP) to provide self-insured medical plan options for state employees, retirees and their dependents. The core request, based upon the actuarially-projected medical, pharmacy and MCHCP costs for FY 2026, is projected to not be sufficient to provide payment for member health care costs including medical and pharmacy trend. Actual claims results may differ from actuarial projections. CY2025 self-insured medical plan options include the Health Savings Account (HSA) Plan, the PPO 1250 Plan and the PPO 750 Plan. All medical plans include a prescription drug benefit. Active employees in the HSA Plan will receive an annual HSA contribution of \$500 for individual coverage and \$1,000 for family coverage. MCHCP offers a fully-insured Group Medicare Advantage Plan and a self-insured Employer Group Waiver Medicare Prescription Drug Plan to Medicare-primary retiree members. In addition, MCHCP offers an Employee Assistance Program (EAP) to active state employees and members of their household. The core budget request does not include a funding request for Other Post-Employment Benefits (OPEB).

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2026 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 6.0%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2026 costs.

## ORE DE SOI TEU

Employee (enefits)

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Additional assumptions include:

- 1) Enrollment as of 9/1/2024 (total subscribers of 50,528 and total lives of 88,722 members).
- 2) No change in medical plan options in CY2026 from options available in CY2025. MCHCP has assumed no change in enrollment or plan selection from CY2024 to 2025/2026.
- 3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.  
Employee only - 94.6 percent Employee and children - 93.9 percent  
Employee and spouse - 87.2 percent Employee, spouse and child - 87.6 percent  
Employee and child - 93.4 percent Employee, spouse and children - 88.8 percent
- 4) Strive for Wellness incentive participation levels are based on CY 2024 participation.
- 5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).
- 6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

### 58 PROGRNU ACTC G Bmt proi rams Mcluded M thM core fundMi H

Medical plan options for active employees, retirees, and their dependents and an Employee Assistance program for active employees and members of their households. MCHCP additionally offers dental and vision coverage but premium for this coverage is paid entirely by the member with no available MCHCP premium subsidy.



# ORE DE SOI TEU

Employee (enefits)

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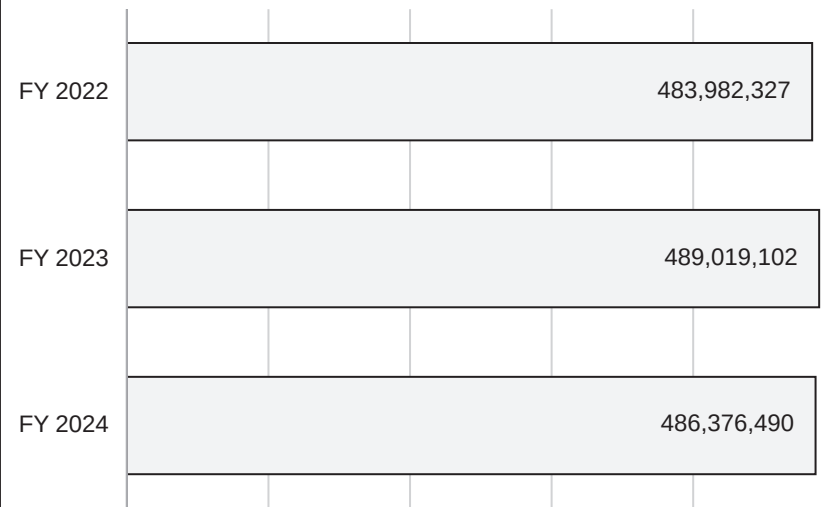
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## 48 FC NI (NA) STORY

	FY 2022	FY 2025	FY 2024	FY 2021
	Nctual	Nctual	Nctual	urrent Yr8 as of y124124
Appropriations ( All Funds)	507,691,340	489,028,940	490,234,580	527,203,040
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	507,691,340	489,028,940	490,234,580	527,203,040
Actual Expenditures (all Fund	483,982,327	489,019,102	486,376,490	N/A
Unexpended (All Funds)	23,709,013	9,838	3,858,090	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	23,709,013	9,838	3,858,090	N/A

## Nctual E/ pendMures BNII FundsH



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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	( udi et lass	FTE	GR	FED	OT) ER	TOTNA	E/ planatMn
TNFP Nfter xETOES							
	PS	0.00	0	0	527,203,040	527,203,040	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	12, 205,040	12, 205,040	
One-TMes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 ( ei MnMi ore							
	PS	0.00	0	0	527,203,040	527,203,040	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	12, 205,040	12, 205,040	
Department Request NdVstments							

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I et Department Request NdVstments		000	0	0	0	0	
Department Request ore							
	PS	0.00	0	0	527,203,040	527,203,040	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	000	0	0	12, 005040	12, 005040	
Governor's Recommended ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	000	0	0	0	0	

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Employee (enefits) (udi et LnM51031y)  
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Nccount	FY24 ( udi et		FY24 Nctual		FY21 ( udi et		FY21 Nctual as of yl24t24		FY26 DTREQ		FY26 GxRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	490,234,580	0.00	486,376,490	0.00	527,203,040	0.00	43,480,636	0.00	527,203,040	0.00	0	0.00
Total PS	4y02549170	0800	4765, 694y0	0800	12, 2059040	0800	459170956	0800	12, 2059040	0800	0	0800
Grand Total	4y02549170	0800	4765, 694y0	0800	12, 2059040	0800	459170956	0800	12, 2059040	0800	0	0800



**NEW DECISION ITEM**

**RANK( OF**

**Office of Administration  
Employee Benefits  
MCHCP Cost to Continue  
DI# NOP.3wg.00b**

**gudi et Unit 3w01w0g**

**g 7l Section wwlw**

**appropriate? From : hat source or standard dñ f ou derñe the requested levels o5undñi ? Were alternatñes such as outsourcñi or automatñn consñdered? I5  
based on ne: lei ñlatñn, does request tñ to TAFP 5ñscal note? I5not, explañ : hf. Detañ : hñh portñns o5the request are one-tñmes and ho: those amounts : ere  
calculated.)**

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2026 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 6.0%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2026 costs. Additional assumptions include:

1) Enrollment as of 9/1/2024 (total subscribers of 50,528 and total lives of 88,722 members).

2) No change in medical plan options in CY2026 from options available in CY2025. MCHCP has assumed no change in enrollment or plan selection from CY2024 to 2025/2026.

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Employee and spouse - 87.2 percent Employee, spouse and child - 87.6 percent

Employee and child - 93.4 percent Employee, spouse and children - 88.8 percent

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**w g REAK DOWN THE REQUEST g Y gUDGET OgJECT CLASS, JOg CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

gudi et Account Class/Joy Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Tñme DOLLARS
Fringe Benefits	0	0.00	0	0.00	23,246,981	0.00	23,246,981	0.00	0
<b>Total PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>23,286,941</b>	<b>0.00</b>	<b>23,286,941</b>	<b>0.00</b>	<b>0</b>
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>

Office of Administration  
 Employee Benefits  
 MCHCP Cost to Continue  
 DI# NOP.3vg.00b

NEW DECISION ITEM  
 RANK( OF

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gudi et Account Class/Joy Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Grand Total	0	0.00	0	0.00	23,286,941	0.00	23,286,941	0.00	0
gudi et Oyject Class/Joy Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

# NEW E ISION ITEM

R N \_\_\_\_\_ OF \_\_\_\_\_

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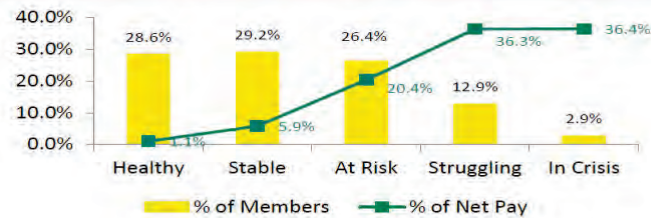
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## Member Count by Relationship

	CY2022	CY2023	% Change
Members	84,721	85,901	1.4%
Subscriber	48,442	49,423	2.0%
Spouse	12,268	12,410	1.2%
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Spouses	57.5	57.4	-0.1%
Child	14.0	14.0	0.1%

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## Risk Band Profiles



The healthiest 28.6% of the population accounts for 1.1% of the total cost.  
The least healthy 2.9% of the population accounts for 36.4% of the total cost.

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## Net Pay PMPY Med & Rx by Plan

	CY2022	CY2023	% Change
Anthem PPO 750	\$10,721	\$11,247	4.9%
Anthem PPO 1250	\$6,160	\$6,706	8.9%
Anthem HSA	\$3,861	\$4,139	7.2%
Total	\$7,206	\$7,688	6.7%



CORE DECISION ITEM

Employee Benefits

Budget Unit 350162B

Refund -Deductions Withheld in Error

Bill Section 05.520

CORE - Refund -Deductions Withheld in Error

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	60,000	0	0	60,000
TRF	0	0	0	0
Total	60,000	0	0	60,000

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
-------------	---	---	---	---

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
-------------	---	---	---	---

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Core funding to refund employee deductions withheld in error.

3. PROGRAM LISTING (list programs included in this core funding)

N/A

## CORE DECISION ITEM

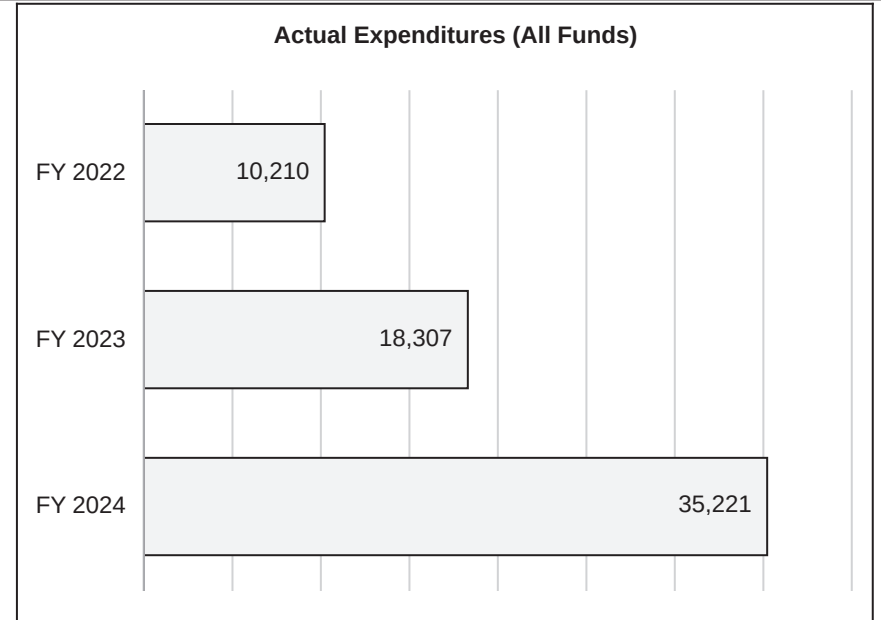
**Employee Benefits**  
**Refund -Deductions Withheld in Error**  
**CORE - Refund -Deductions Withheld in Error**

**Budget Unit 350162B**

**Bill Section 05.520**

### 4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations ( All Funds)	36,000	36,000	60,000	60,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	36,000	36,000	60,000	60,000
Actual Expenditures (all Fund	10,210	18,307	35,221	N/A
Unexpended (All Funds)	25,790	17,693	24,779	N/A
Unexpended by Fund:				
General Revenue	25,790	17,693	24,779	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Employee Benefits  
 Refund -Deductions Withheld in Error  
 CORE - Refund -Deductions Withheld in Error

Budget Unit 350162B

Bill Section 05.520

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	60,000	0	0	60,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	60,000	0	0	60,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	
<b>Department Request Adjustments</b>							

CORE DECISION ITEM

Employee Benefits  
Refund -Deductions Withheld in Error  
CORE - Refund -Deductions Withheld in Error

Budget Unit 350162B  
Bill Section 05.520

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	60,000	0	0	60,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

**CORE DECISION ITEM**

Employee Benefits  
 Refund -Deductions Withheld in Error  
 CORE - Refund -Deductions Withheld in Error

Budget Unit 350162B  
 Bill Section 05.520

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	60,000	0.00	35,221	0.00	60,000	0.00	561	0.00	60,000	0.00	0	0.00
<b>Total PSD</b>	<b>60,000</b>	<b>0.00</b>	<b>35,221</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>561</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>60,000</b>	<b>0.00</b>	<b>35,221</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>561</b>	<b>0.00</b>	<b>60,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

## ORE DE SOI TEU

Employment (M)  
 Boluntar) ANE Insurance  
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### 29 ORE FC NI OASLUUNRY

FY 2026 Department Request				
	GR	Federal	Other	Total
PS	0	0	3,900,000	3,900,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	37,007000	37,007000
FTE	0900	0900	0900	0900
Est9FrMi e	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: 1910:Missouri State Employees Voluntary Life Insurance Fu

FY 2026 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0900	0900	0900	0900
Est9FrMi e	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

### 29 ORE DES RPTOI

Office of administration administers a voluntary life insurance plan for the employees of the state of Missouri. This request is the core funding for payment to the life insurance company for payroll deductions deposited to the Missouri State Employees Voluntary Life Insurance Fund, per Section 105.1006, RSMo. Participating employees authorize deductions be made from their wages for the purpose of participation in such plan. All such insurance plans or policies to be offered pursuant to this plan shall have been reviewed and selected based on a competitive bidding process as established by such specifications and considerations as are deemed appropriate. The bid shall include the costs of administration incurred by the Office of Administration in implementing sections 105.1000 to 105.1020, RSMo, which shall be borne by the successful bidder.

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N/A

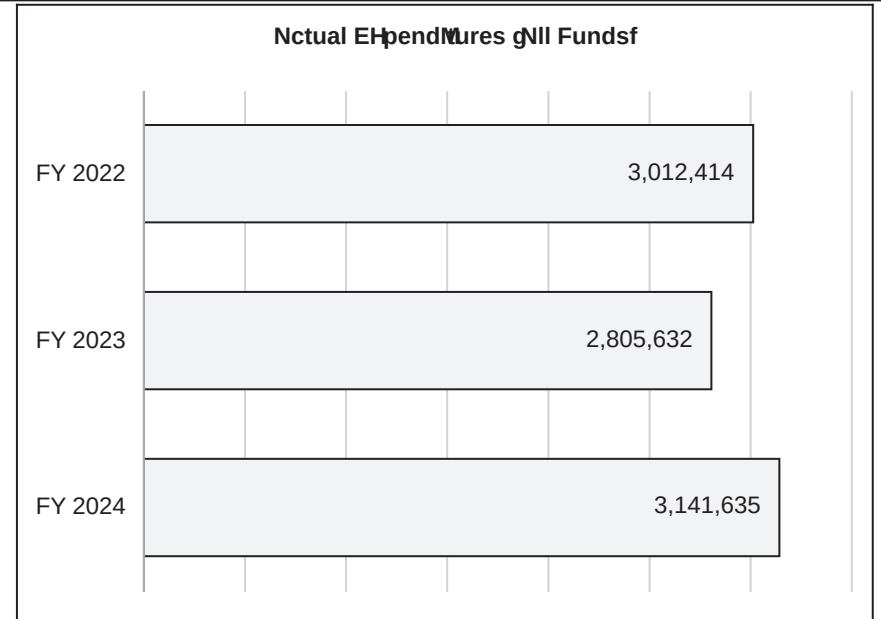
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Boluntar) ANe Assurance  
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	FY 2022	FY 2023	FY 2025	FY 202b
	Nctual	Nctual	Nctual	urrent Yr9 as o( , 2525
Appropriations ( All Funds)	3,900,000	3,900,000	3,900,000	3,900,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	3,900,000	3,900,000	3,900,000	3,900,000
Actual Expenditures (all Fund	3,012,414	2,805,632	3,141,635	N/A
Unexpended (All Funds)	887,586	1,094,368	758,365	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	887,586	1,094,368	758,365	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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	y udi et lass	FTE	GR	FED	OT/ ER	TOTNA	EHplanatMn
TNFP N(ter BETOES							
	PS	0.00	0	0	3,900,000	3,900,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	3,900,000	3,900,000	
One-TMes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 y ei MnMi ore							
	PS	0.00	0	0	3,900,000	3,900,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	3,900,000	3,900,000	
Department Request Ndxustments							



ORE DE SOI TEU

Employment (M)  
Voluntary Aff Insurance  
ORE - Voluntary Aff Insurance

Employment (M)  
Voluntary Aff Insurance  
ORE - Voluntary Aff Insurance

	Employment Class	FTE	GR	FED	OT/ ER	TOTNA	Explanation
Department Request Adjustments		0.00	0	0	0	0	
Department Request Core	PS	0.00	0	0	3,900,000	3,900,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	3,900,000	3,900,000	
Governor's Recommended Core	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

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Nccount	FY25 y udi et		FY25 Nctual		FY2b y udi et		FY2b Nctual as o( , 4545		FY26 DTREj		FY26 GBRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	3,900,000	0.00	3,141,635	0.00	3,900,000	0.00	275,054	0.00	3,900,000	0.00	0	0.00
Total PS	37,007000	0900	37 5. 763b	0900	37,007000	0900	2Qb70b5	0900	37,007000	0900	0	0900
Grand Total	37,007000	0900	37 5. 763b	0900	37,007000	0900	2Qb70b5	0900	37,007000	0900	0	0900

**CORE DECISION ITEM**

Employee Benefits  
Cafeteria Plan Contingency  
CORE - Cafeteria Plan Contingency

Budget Unit 350164B

Bill Section 05.530

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	1	0	0	1
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	1	0	0	1
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

**2. CORE DESCRIPTION**

Core funding to provide sufficient monies to reimburse participants in flexible medical cafeteria plan accounts early in the calendar year, per IRS regulations, from general revenue. Monies are repaid later in the calendar year. Since the state has moved to a twice-a-month payroll, the use of this appropriation has decreased. However, it is necessary to maintain compliance with IRS regulations.

**3. PROGRAM LISTING (list programs included in this core funding)**

N/A

**CORE DECISION ITEM**

**Employee Benefits**  
**Cafeteria Plan Contingency**  
**CORE - Cafeteria Plan Contingency**

**Budget Unit 350164B**

**Bill Section 05.530**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025	Actual Expenditures (All Funds)						
	Actual	Actual	Actual	Current Yr. as of 9/24/24							
Appropriations ( All Funds)	1	1	1	1	FY 2022						
Less Reverted (All Funds)	0	0	0	0							
Less Restricted (All Funds)*	0	0	0	0							
Less Transfers Out	0	0	0	0							
Plus Transfers In	0	0	0	0							
Budget Authority (All Funds)	1	1	1	1	FY 2023						
Actual Expenditures (all Fund	0	0	0	N/A							
Unexpended (All Funds)	1	1	1	N/A							
Unexpended by Fund:											
General Revenue	1	1	1	N/A	FY 2024						
Federal	0	0	0	N/A							
Other	0	0	0	N/A							

\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits  
Cafeteria Plan Contingency  
CORE - Cafeteria Plan Contingency

Budget Unit 350164B  
  
Bill Section 05.530

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	1	0	0	1	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	1	0	0	1	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	1	0	0	1	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	1	0	0	1	

Department Request Adjustments

**CORE DECISION ITEM**

Employee Benefits  
Cafeteria Plan Contingency  
CORE - Cafeteria Plan Contingency

Budget Unit 350164B

Bill Section 05.530

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	1	0	0	1	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Employee Benefits  
Cafeteria Plan Contingency  
CORE - Cafeteria Plan Contingency

Budget Unit 350164B  
Bill Section 05.530

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
<b>Total PS</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Employee Benefits  
HR Contingency  
CORE - HR Contingency

Budget Unit 350165B

Bill Section 05.535

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	36,000	0	0	36,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	36,000	0	0	36,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	13,320	0	0	13,320
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

This is a request for an appropriation from general revenue to ensure that payroll checks submitted for payment against accounts with temporary allotment or fund cash flow problems, can be generated within the time constraints of pay-period processing. This contingency fund appropriation will provide a temporary account to fund the payroll, which will then be restored when the payment is corrected back to the account originally charged, or to a corrected account number.

**3. PROGRAM LISTING (list programs included in this core funding)**

N/A



**CORE DECISION ITEM**

**Employee Benefits**  
**HR Contingency**  
**CORE - HR Contingency**

**Budget Unit 350165B**

**Bill Section 05.535**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations ( All Funds)	36,000	36,000	36,000	36,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	36,000	36,000	36,000	36,000
Actual Expenditures (all Fund	0	0	0	N/A
Unexpended (All Funds)	36,000	36,000	36,000	N/A
Unexpended by Fund:				
General Revenue	36,000	36,000	36,000	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

Actual Expenditures (All Funds)							
FY 2022							
FY 2023							
FY 2024							

\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Employee Benefits  
HR Contingency  
CORE - HR Contingency

Budget Unit 350165B

Bill Section 05.535

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	36,000	0	0	36,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>36,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	36,000	0	0	36,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>36,000</b>	
<b>Department Request Adjustments</b>							

CORE DECISION ITEM

Employee Benefits  
HR Contingency  
CORE - HR Contingency

Budget Unit 350165B  
Bill Section 05.535

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	36,000	0	0	36,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	36,000	0	0	36,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

**CORE DECISION ITEM**

Employee Benefits  
HR Contingency  
CORE - HR Contingency

Budget Unit 350165B

Bill Section 05.535

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	36,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	0	0.00	36,000	0.00	0	0.00	36,000	0.00	0	0.00
<b>Total PS</b>	<b>36,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>36,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>36,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>36,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>36,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>36,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

## CORE DECISION ITEM

Employee Benefits  
Workers' Compensation  
CORE - Workers' Compensation

Budget Unit 350166B

Bill Section 05.540

### 1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	32,642,834	0	900,000	33,542,834
PSD	5,104,939	0	300,000	5,404,939
TRF	0	0	0	0
<b>Total</b>	<b>37,747,773</b>	<b>0</b>	<b>1,200,000</b>	<b>38,947,773</b>

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1609:Conservation Commission Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

### 2. CORE DESCRIPTION

The State of Missouri is responsible for payment of workers' compensation benefits to injured state employees in accordance with Chapter 287, RSMo. This core funding is requested to fulfill the statutory requirements for payment of employee indemnity, medical, and settlement expenses incurred as a result of a work related injury or illness. Certain administrative, legal, loss control, and claims mitigation costs included in this request are authorized, in part, by Section 105.810, RSMo. The Risk Management section administers the workers' compensation program for all state employees excluding those employed by the Missouri Department of Transportation, Missouri State Highway Patrol, and the University of Missouri system. The Attorney General's Office provides legal defense in workers' compensation claims filed by state employees. The payment of workers' compensation benefits for all state employees covered under this program, excluding Department of Conservation employees, are made from the general revenue appropriation. Department of Conservation employees receive benefits paid through the Conservation fund appropriation. Payments made by general revenue on behalf of employees paid from other funding sources are transferred from these funds back to general revenue through a separate appropriation.

### 3. PROGRAM LISTING (list programs included in this core funding)

Risk Management

## CORE DECISION ITEM

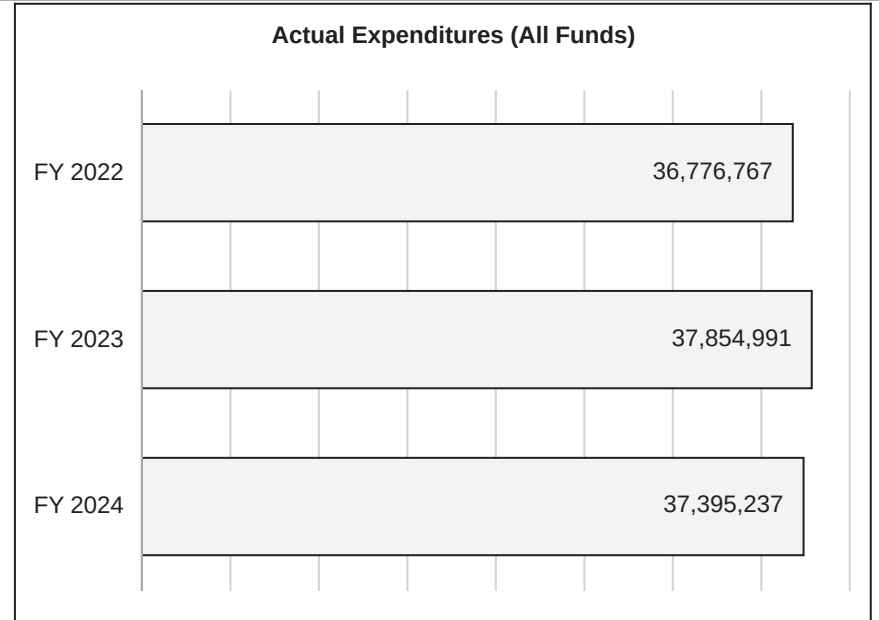
**Employee Benefits**  
**Workers' Compensation**  
**CORE - Workers' Compensation**

**Budget Unit 350166B**

**Bill Section 05.540**

### 4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations ( All Funds)	39,134,152	39,134,152	38,947,773	38,947,773
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	39,134,152	39,134,152	38,947,773	38,947,773
Actual Expenditures (all Fund	36,776,767	37,854,991	37,395,237	N/A
Unexpended (All Funds)	2,357,385	1,279,161	1,552,536	N/A
Unexpended by Fund:				
General Revenue	2,262,609	978,011	1,396,928	N/A
Federal	0	0	0	N/A
Other	94,776	301,150	155,608	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Employee Benefits  
Workers' Compensation  
CORE - Workers' Compensation

Budget Unit 350166B

Bill Section 05.540

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	32,642,834	0	900,000	33,542,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>37,747,773</b>	<b>0</b>	<b>1,200,000</b>	<b>38,947,773</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	32,642,834	0	900,000	33,542,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>37,747,773</b>	<b>0</b>	<b>1,200,000</b>	<b>38,947,773</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Employee Benefits  
 Workers' Compensation  
 CORE - Workers' Compensation

Budget Unit 350166B

Bill Section 05.540

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	32,642,834	0	900,000	33,542,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>37,747,773</b>	<b>0</b>	<b>1,200,000</b>	<b>38,947,773</b>	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CORE DECISION ITEM**

**Employee Benefits**  
**Workers' Compensation**  
**CORE - Workers' Compensation**

**Budget Unit 350166B**

**Bill Section 05.540**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Supplies	15,000	0.00	12,465	0.00	15,000	0.00	688	0.00	15,000	0.00	0	0.00
Professional Development	0	0.00	70	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Communications Services and Supplies	15,000	0.00	7,380	0.00	15,000	0.00	983	0.00	15,000	0.00	0	0.00
Professional Services	33,512,334	0.00	32,773,490	0.00	33,512,334	0.00	3,889,151	0.00	33,512,334	0.00	0	0.00
Maintenance and Repair Services	100	0.00	35,526	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Computer Equipment	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Office Equipment Expenses	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Other Equipment	100	0.00	13,990	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Miscellaneous Expenses	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
<b>Total EE</b>	<b>33,542,834</b>	<b>0.00</b>	<b>32,842,921</b>	<b>0.00</b>	<b>33,542,834</b>	<b>0.00</b>	<b>3,890,822</b>	<b>0.00</b>	<b>33,542,834</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
Program Disbursements	5,404,939	0.00	4,552,315	0.00	5,404,939	0.00	445,808	0.00	5,404,939	0.00	0	0.00
<b>Total PSD</b>	<b>5,404,939</b>	<b>0.00</b>	<b>4,552,315</b>	<b>0.00</b>	<b>5,404,939</b>	<b>0.00</b>	<b>445,808</b>	<b>0.00</b>	<b>5,404,939</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>38,947,773</b>	<b>0.00</b>	<b>37,395,237</b>	<b>0.00</b>	<b>38,947,773</b>	<b>0.00</b>	<b>4,336,630</b>	<b>0.00</b>	<b>38,947,773</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**NEW DECISION ITEM**

**RANK: OF**

**Budget Unit 350166B**

**Office of Administration  
Workers' Compensation  
WC Cost Increase Request  
DI# NOP.35B.005**

**Bill Section 5.540**

**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	1,200,000	0	0	1,200,000
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>1,200,000</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

Cost to Continue

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The State of Missouri is responsible for payment of workers' compensation benefits to injured state employees in accordance with Chapter 287, RSMo. This core funding is to fulfill the statutory requirements for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness. Certain administrative, legal, loss control, and claims mitigation costs included are authorized, in part, by Section 105.810, RSMo. Over the past three fiscal years, the appropriation had substantial and systemic decrease in available lapse. Beginning of the fiscal year 2025, cost increases are projected to exceed the available appropriation and will require a supplemental request. This request is for workers' compensation E&E increases to allow sufficient appropriation authority for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness.

**NEW DECISION ITEM**

**RANK: OF**

**Budget Unit 350166B**

**Office of Administration  
Workers' Compensation  
WC Cost Increase Request  
DI# NOP.35B.005**

**Bill Section 5.540**

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

Over the past three fiscal years, the appropriation available lapse decreased from 6% in fiscal year 2022 to 4% in fiscal year 2024. The requested workers' compensation professional services expense amount is based on 3% anticipated increase in medical costs and the projected decrease in available lapse to 1% and may exceed the available appropriation and may require a supplemental request.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

<b>Budget Account Class/Job Class</b>	<b>DTREQ GR DOLLAR</b>	<b>DTREQ GR FTE</b>	<b>DTREQ FED DOLLAR</b>	<b>DTREQ FED FTE</b>	<b>DTREQ OTHER DOLLAR</b>	<b>DTREQ OTHER FTE</b>	<b>DTREQ TOTAL DOLLAR</b>	<b>DTREQ TOTAL FTE</b>	<b>DTREQ One-Time DOLLARS</b>
<b>Total PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
640ZZZZ:Professional Services	1,200,000		0		0		1,200,000		0
<b>Total EE</b>	<b>1,200,000</b>		<b>0</b>		<b>0</b>		<b>1,200,000</b>		<b>0</b>
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Grand Total</b>	<b>1,200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,200,000</b>	<b>0.00</b>	<b>0</b>
<b>Budget Object Class/Job Class</b>	<b>GVREC GR DOLLAR</b>	<b>GVREC GR FTE</b>	<b>GVREC FED DOLLAR</b>	<b>GVREC FED FTE</b>	<b>GVREC OTHER DOLLAR</b>	<b>GVREC OTHER FTE</b>	<b>GVREC TOTAL DOLLAR</b>	<b>GVREC TOTAL FTE</b>	<b>GVREC One-Time DOLLARS</b>
<b>Total PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

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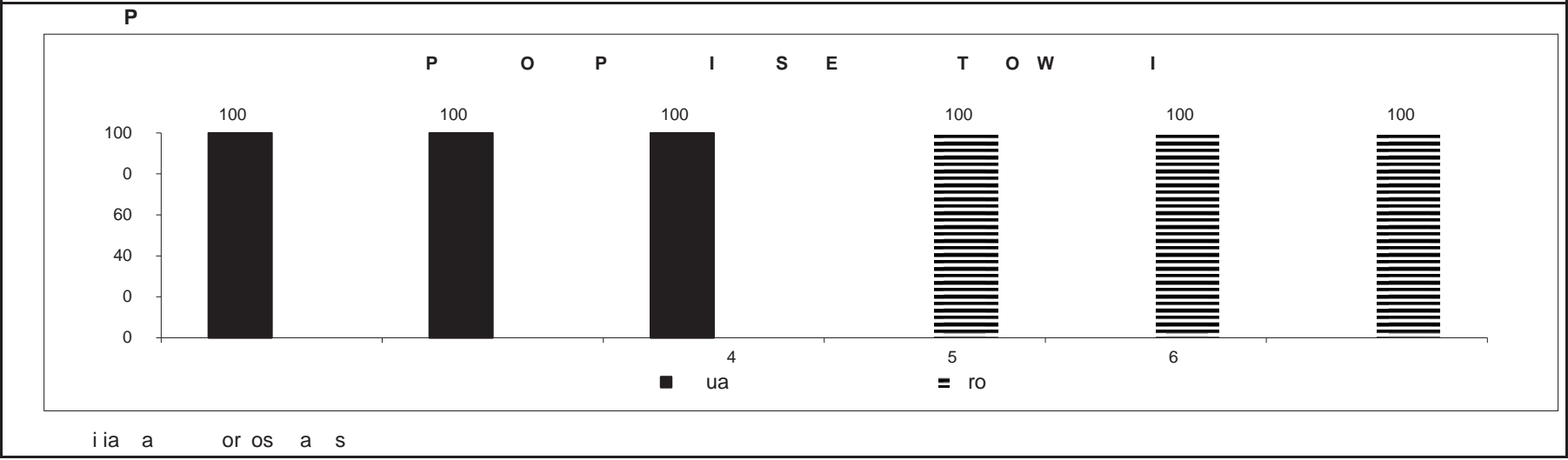
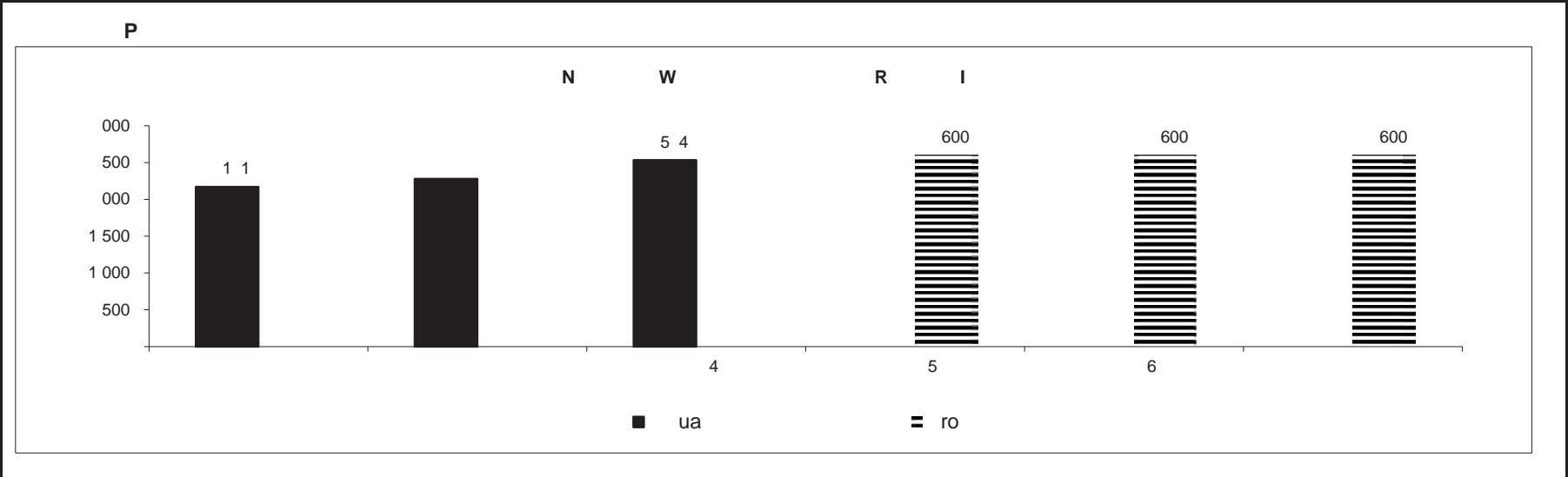
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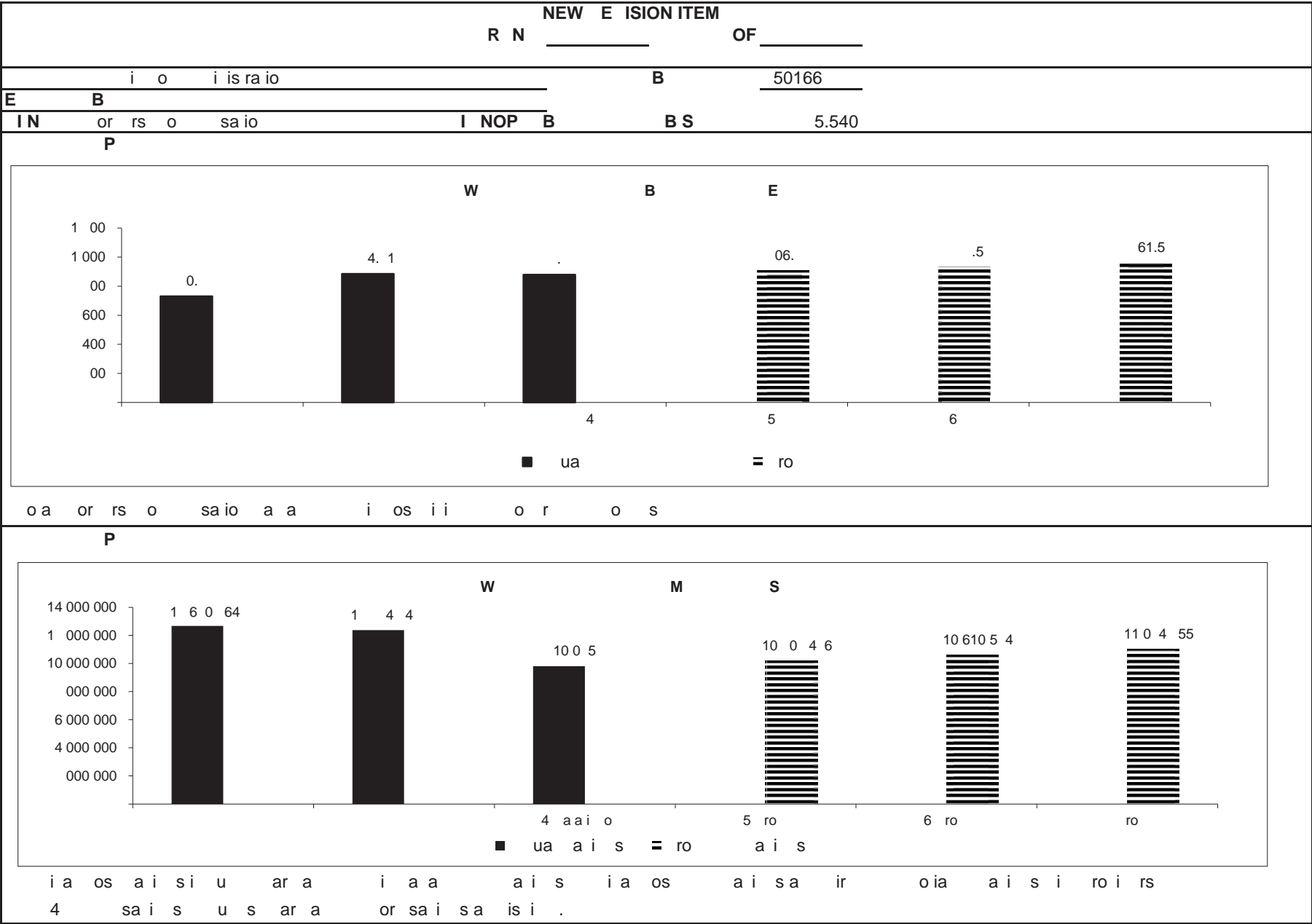
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# 1 CORE DEPARTMENT

Employment  
 Workers' Compensation Transfer  
 CORE - Workers' Compensation Transfer

Wages (et Mng 830, 64W)

Wgt Section 03 393

## 1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	5,016,792	3,949,150	8,965,942
Total	0	30,6412	87,917,30	118,558,42

FTE 0 00 0 00 0 00 0 00

Est Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: Various Funds  
 Other Funds: Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0 00 0 00 0 00 0 00

Est Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

## 2 CORE DESCRIPTION

Core request authorizing transfers to General Revenue from various funds. Amounts originally paid from General Revenue for workers' compensation benefits (including workers' compensation tax, Second Injury Fund assessments, and administrative costs) provided to employees whose salaries are paid from other funds are transferred back to GR through this appropriation.

## 8 PROGRAMS: UNSTAFFED PROGRAMS INCLUDED IN THIS CORE FUNDING

Risk Management



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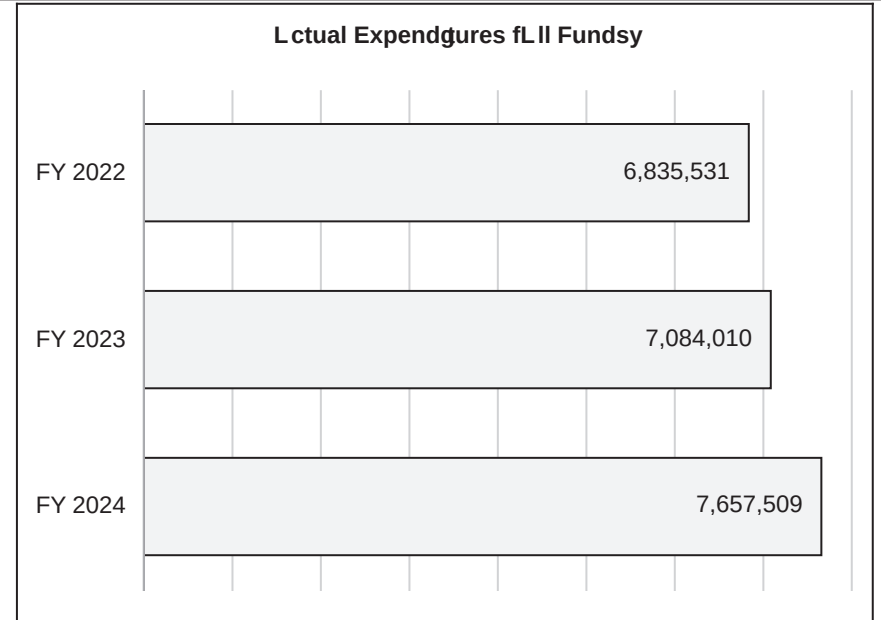
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Wjl Sectøn 03 393

## 9 CFMALAI NLUHISTORY

	FY 2022	FY 2028	FY 2029	FY 2023
	L ctual	L ctual	L ctual	I urrent Yr as o) 1/29/29
Appropriations ( All Funds)	8,965,942	8,965,942	8,965,942	8,965,942
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(1,811,468)	0
Plus Transfers In	0	0	1,811,468	0
Budget Authority (All Funds)	8,965,942	8,965,942	8,965,942	8,965,942
Actual Expenditures (all Fund	6,835,531	7,084,010	7,657,509	N/A
Unexpended (All Funds)	2,130,411	1,881,932	1,308,433	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	901,051	860,518	989,208	N/A
Other	1,229,360	1,021,414	319,225	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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	Wld( et I lass	FTE	GR	FED	OTHER	TOTL U	Explanatgn
TLFP L)ter VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	5,016,792	3,949,150	8,965,942	
	Total	0 00	0	30, 6412	81917, 30	. 71637192	
One-Tgnes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0 00	0	0	0	0	
FY 26 We( gngn( I ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	5,016,792	3,949,150	8,965,942	
	Total	0 00	0	30, 6412	81917, 30	. 71637192	
Department Request L djustments							

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	Wld( et I lass	FTE	GR	FED	OTHER	TOTLU	Explanatgn
Aet Department Request Ldjustments		0 00	0	0	0	0	
Department Request I ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	5,016,792	3,949,150	8,965,942	
	<b>Total</b>	<b>0 00</b>	<b>0</b>	<b>30, 6412</b>	<b>871917, 30</b>	<b>. 71637192</b>	
Governor's Recommended I ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0 00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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Wud( et Mng 830, 64W

Wjl Sectgn 03 393

SummarB o) the I ore bBExpendgure TBpes

Lccount	FY29 Wud( et		FY29 Lctual		FY23 Wud( et		FY23 Lctual as o) 1/29/29		FY26 DTREQ		FY26 GVREI	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	8,965,942	0.00	7,657,509	0.00	8,965,942	0.00	0	0.00	8,965,942	0.00	0	0.00
Total TRF	. 71637192	0 00	476347301	0 00	. 71637192	0 00	0	0 00	. 71637192	0 00	0	0 00
Grand Total	. 71637192	0 00	476347301	0 00	. 71637192	0 00	0	0 00	. 71637192	0 00	0	0 00

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**18. ORE F CI C. I NSALL I RY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	2,375,000	0	125,000	2,500,000
TRF	0	0	0	0
<b>Total</b>	<b>23, 4300</b>	<b>0</b>	<b>124300</b>	<b>23400300</b>

FTE	0800	0800	0800	0800
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Est8FrWMe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1609:Conservation Commission Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE	0800	0800	0800	0800
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Est8FrWMe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**28. ORE DES. R PT OC**

Core appropriation to pay workers' compensation tax and second injury fund assessments in compliance with Sections 287.690, 287.710, and 287.715, RSMo. As a workers' compensation self-insurer, the State pays its workers' compensation tax and second injury fund assessments based on billings received from the Department of Revenue and the Division of Workers' Compensation. Quarterly workers' compensation estimated tax payments are made to the Department of Revenue based on current year tax rate applied to the prior year premiums. Once final payrolls are calculated and actual obligations known for the calendar year, a reconciling payment for the year in question is made by July 1st of the following year. Second injury fund tax payments are made to the Division of Workers' Compensation quarterly during the calendar year based on the surcharge established for the current year applied to the previous years premiums. The requested FY 2025 appropriation will be used to pay two quarters of CY 2024 and two quarters of CY 2025 estimated workers' compensation taxes, plus any CY 2024 reconciling payment as determined by the Department of Revenue and the Division of Workers' Compensation.

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Risk Management

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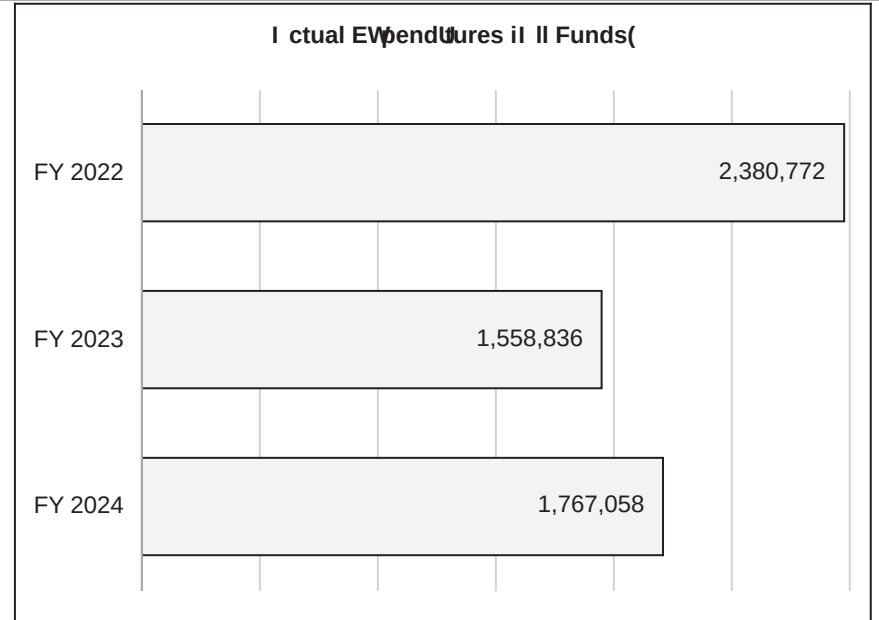
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**58F CI C. I Nx STORY**

	FY 2022	FY 2027	FY 2025	FY 2024
	I ctual	I ctual	I ctual	. urrent Yr8 as og / 125125
Appropriations ( All Funds)	3,290,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	3,290,000	2,500,000	2,500,000	2,500,000
Actual Expenditures (all Fund	2,380,772	1,558,836	1,767,058	N/A
Unexpended (All Funds)	909,228	941,164	732,942	N/A
Unexpended by Fund:				
General Revenue	839,130	849,161	672,321	N/A
Federal	0	0	0	N/A
Other	70,098	92,003	60,621	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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	) udMet . lass	FTE	GR	FED	OTxER	TOTI N	EVplanatlon
TI FP I ger VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,375,000	0	125,000	2,500,000	
	TRF	0.00	0	0	0	0	
	Total	0800	23, 4300	0	124300	23400300	
One-Tlmes							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0800	0	0	0	0	
FY 26 ) eMlnlM. ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,375,000	0	125,000	2,500,000	
	TRF	0.00	0	0	0	0	
	Total	0800	23, 4300	0	124300	23400300	
Department Request I djustments							

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<b>Cet Department Request I djustments</b>		<b>0800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request . ore</b>							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	2,375,000	0	125,000	2,500,000	
TRF		0.00	0	0	0	0	
<b>Total</b>		<b>0800</b>	<b>237,4300</b>	<b>0</b>	<b>124300</b>	<b>23400300</b>	
<b>Governor's Recommended . ore</b>							
PS		0.00	0	0	0	0	
EE		0.00	0	0	0	0	
PD		0.00	0	0	0	0	
TRF		0.00	0	0	0	0	
<b>Total</b>		<b>0800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



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I ccount	FY25 ) udMet		FY25 I ctual		FY24 ) udMet		FY24 I ctual as og/ 125125		FY26 DTREQ		FY26 GVRE.	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	2,500,000	0.00	1,767,058	0.00	2,500,000	0.00	0	0.00	2,500,000	0.00	0	0.00
<b>Total PSD</b>	<b>23400300</b>	<b>080</b>	<b>13 6, 304k</b>	<b>080</b>	<b>23400300</b>	<b>080</b>	<b>0</b>	<b>080</b>	<b>23400300</b>	<b>080</b>	<b>0</b>	<b>080</b>
<b>Grand Total</b>	<b>23400300</b>	<b>080</b>	<b>13 6, 304k</b>	<b>080</b>	<b>23400300</b>	<b>080</b>	<b>0</b>	<b>080</b>	<b>23400300</b>	<b>080</b>	<b>0</b>	<b>080</b>